



IRIS OIFISIÚIL

Published by Authority
Friday, 22nd June, 2007

S.I. No. 254 of 2007.

EUROPEAN COMMUNITIES (RESTRICTIVE MEASURES) (DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA) REGULATIONS 2007.

The Minister for Enterprise, Trade and Employment, Mr. Micheál Martin, in exercise of the powers conferred on him by section 3 of the European Communities Act 1972 (No. 27 of 1972), has made Regulations introducing a ban on the export of goods and technology and the provision of technical assistance and finance, which could contribute to North Korea's nuclear-related, weapons of mass destruction-related or ballistic missile-related programmes. The Council Regulation also bans the export of luxury goods to, and the procurement of goods and technology from, North Korea. These regulations give effect to Council Regulation (EC) No. 329/2007 adopted on 27 March, 2007.

Copies of the Regulations are available from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, or by mail order from Government Publications, Postal Trade Section, 51 St. Stephen's Green, Dublin 2. Fax: (01) 6476843 (Price €0.76).

SEAN GORMAN,
Secretary General,
Department of Enterprise, Trade and Employment.

31 May, 2007.

[1]

DEPARTMENT OF TRANSPORT
AN ROINN IOMPAR

S.I. No. 283 of 2007.

ROAD TRAFFIC (SPECIAL PERMITS FOR PARTICULAR VEHICLES) REGULATIONS 2007.

The Minister for Transport has made the above Regulations.

These Regulations restate with amendments the regulatory framework for the issue of special permits by local authorities authorising particular vehicles or combinations of vehicles which contravene the Road Traffic (Construction and Use of Vehicles) Regulations 2003 to be used on public roads notwithstanding the contraventions.

Copies of the Regulations may be obtained from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2.

Prn: A7/1113.

Price: €1.27.

JULIE O'NEILL,
Secretary-General,
Department of Transport.

[2]

S.I. No. 295 of 2007.

WIRELESS TELEGRAPHY (FIXED SATELLITE
EARTH STATIONS AND TELEPORT FACILITY)
REGULATIONS 2007.

The Commission for Communications Regulation, with the consent of the Minister for Communications, Marine and Natural Resources, has made a Statutory Instrument, in exercise of the powers conferred on it by subsection 6(1) of the Wireless Telegraphy Act 1926 (No. 45 of 1926), transferred to the Commission for Communications Regulation by section 9(1) of the Communications Regulation Act 2002 (No. 20 of 2002).

These Regulations provide for the issuing of five year, annual and temporary licences for satellite earth stations, for the Fixed Satellite Service (as set out by the ITU), in frequencies above 3 GHz and of five year and annual licences for Teleport Facilities consisting of two or more non-transportable Fixed Satellite Earth Stations.

Copies of the Statutory Instrument may be purchased from the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2, price €3.81 or through any bookseller and can be viewed at www.comreg.ie.

Prn: A7/1125.

MIKE BYRNE,
Chairperson,
on behalf of the Commission for Communications Regulation.

[3]

DEPARTMENT OF THE ENVIRONMENT HERITAGE
AND LOCAL GOVERNMENT

The Minister for the Environment, Heritage and Local Government has made the following Order.

S.I. No. 297 of 2007.

DUBLIN DOCKLANDS DEVELOPMENT AUTHORITY
ACT 1997 (SECTION 25 PLANNING SCHEME)
ORDER 2007.

This Order establishes under the Dublin Docklands Development Authority Act 1997, an area for which the Dublin Docklands Development Authority may prepare a planning scheme under Section 25 of the said Act.

Prn: A7/1127.

Price: €1.27.

[4]

AN TÁNAISTE A AINMNIÚ
(Nomination of the Tánaiste)

De bhun Airteagal 28.6.1° den
Bhunreacht, tá an Taoiseach
tar éis

Pursuant to Article 28.6.1° of
the Constitution, the
Taoiseach has this day
nominated

BRIAN Ó COMHAIN
(Brian Cowen)

comhalta den Rialtas, a
ainmniú inniu chun bheith ina
Thánaiste.

a member of the Government,
to be the Tánaiste.

D. Mac CÁRTHAIGH
Ard-Rúnaí an Rialtais
(Secretary General to the Government)

BAILE ÁTHA CLIATH,
An 14ú lá seo de Mheitheamh,
2007.

DUBLIN,
This 14th day of June, 2007.

[6]

COMHALTAÍ AN RIALTAIS A CHEAPADH
(Appointment of Members of Government)

De bhun Airteagal 13.1.2° den
Bhunreacht, tá an tUachtarán,
ag gníomhú di ar ainmniú
an Taoisigh, le comhaontú
Dháil Éireann roimh ré,
tar éis na comhaltaí seo a
leanas de Dháil Éireann a
cheapadh inniu mar
chomhaltaí den Rialtas agus
bheith, i dteannta an Taoisigh,
mar Rialtas:—

Pursuant to Article 13.1.2° of
the Constitution, the
President, acting on the
nomination of the Taoiseach,
with the previous approval of
Dáil Éireann, has today
appointed the following
members of Dáil Éireann to
be members of Government
and, with the Taoiseach, to
constitute the Government:—

Brian Ó Comhain
Máire Ní Áirne
Nollaig Ó Díomasaigh
Diarmuid Ó hEachthairn
Micheál Ó Máirtín
Séamus Ó Braonáin
Máirtín Ó Cuilinn
Éamon Ó Cuív
Máire Ní Chochláinn
Máire Ní Ainifín
Liam Ó Deaghaidh
Brian Ó Luineacháin
Seán Ó Gormlaigh
Éamon Ó Riain

Brian Cowen
Mary Harney
Noel Dempsey
Dermot Ahern
Micheál Martin
Séamus Brennan
Martin Cullen
Éamon Ó Cuív
Mary Coughlan
Mary Hanafin
Willie O'Dea
Brian Lenihan
John Gormley
Eamon Ryan

D. Mac CÁRTHAIGH
Ard-Rúnaí an Rialtais
(Secretary General to the Government)

BAILE ÁTHA CLIATH,
An 14ú lá seo de Mheitheamh,
2007.

DUBLIN,
This 14th day of June, 2007.

[7]

NA RANNA STÁIT A SHANNADH
(Assignment of the Departments of State)

I bhfeidhmiú na cumhachta a thugtar dó le halt 4(1) den Acht Airí agus Rúnaithe (Leasú) 1946, tá an Taoiseach tar éis na Ranna Stáit seo a leanas a shannadh inniu do na comhaltaí faoi seach den Rialtas a luaitear a n-ainmneacha os coinne ainmneacha na Ranna:—

AN ROINN AIRGEADAIS
(The Department of Finance)

AN ROINN SLÁINTE
AGUS LEANAÍ
(The Department of Health
and Children)

AN ROINN IOMPAIR
AGUS NA MARA
(The Department of Transport
and the Marine)

AN ROINN GNÓTHAÍ
EACHTRACHA
(The Department of Foreign
Affairs)

AN ROINN FIONTAR,
TRÁDÁLA AGUS
FOSTAÍOCHTA
(The Department of
Enterprise, Trade and
Employment)

AN ROINN EALAÍON,
SPÓIRT AGUS
TURASÓIREACHTA
(Department of Arts, Sport
and Tourism)

AN ROINN GNÓTHAÍ
SÓISIALACHA, AGUS
TEAGHLAIGH
(Department of Social and
Family Affairs)

AN ROINN GNÓTHAÍ
POBAIL, TUAITHE AGUS
GAELTACHTA
(The Department of
Community, Rural and
Gaeltacht Affairs)

AN ROINN
TALMHAÍOCHTA,
IASCAIGH AGUS BIA
(The Department of
Agriculture, Fisheries and
Food)

In exercise of the power conferred on him by section 4(1) of the Ministers and Secretaries (Amendment) Act 1946, the Taoiseach has this day assigned the following Departments of State to the respective members of the Government whose names are set out opposite the names of the Departments:—

BRIAN Ó COMHAIN
(Brian Cowen),

MÁIRE NÍ ÁIRNE
(Mary Harney),

NOLLAIG Ó
DÍOMASAIGH
(Noel Dempsey)

DIARMUID Ó
hEACHTHAIRN
(Dermot Ahern),

MICHEÁL Ó MÁIRTÍN
(Micheál Martin),

SÉAMUS Ó BRAONÁIN
(Seamus Brennan)

MÁIRTÍN Ó CUILINN
(Martin Cullen)

ÉAMON Ó CUÍV
(Éamon Ó Cuív)

MÁIRE NÍ CHOCHLÁINN
(Mary Coughlan)

AN ROINN OIDEACHAIS
AGUS EOLAÍOCHTA
(The Department of
Education and Science)

AN ROINN COSANTA
(The Department of Defence)

AN ROINN DLÍ AGUS
CIRT, COMHIONANNAIS
AGUS ATHCHÓIRITHE
DLÍ

(The Department of Justice,
Equality and Law Reform)

AN ROINN COMHSHAOIL,
OIDHREACHTA AGUS
RIALTAIS ÁITIÚIL

(The Department of the
Environment Heritage and
Local Government)

AN ROINN CUMARSÁIDE,
FUINNIMH AGUS
ACMHAINNÍ NÁDÚRTHA
(The Department of
Communications, Energy and
Natural Resources)

MÁIRE NÍ AINIFÍN
(Mary Hanafin)

LIAM Ó DEAGHAIGH
(Willie O'Dea)

BRIAN Ó LUINEACHÁIN
(Brian Lenihan)

SEÁN Ó GORMLAIGH
(John Gormley)

ÉAMON Ó RIAIN
(Eamon Ryan)

D. Mac CÁRTHAIGH
Ard-Rúnaí an Rialtais
(Secretary General to the Government)

BAILE ÁTHA CLIATH,
An 14ú lá seo de Mheitheamh,
2007.

DUBLIN,
This 14th day of June, 2007.

[8]

AN tARD-AIGHNE A CHEAPADH
(Appointment of the Attorney General)

De bhun Airteagal 30.2 den
Bhunreacht, tá an tUachtarán,
ar ainmniú an Taoisigh, tar éis

Pursuant to Article 30.2 of the
Constitution, the President, on
the nomination of the
Taoiseach, has this day
appointed

Pól Ó Gallachóir, S.C.
(Paul Gallagher, S.C.)

a cheapadh inniu mar Ard-
Aighne.

to be the Attorney General.

D. Mac CÁRTHAIGH
Ard-Rúnaí an Rialtais
(Secretary General to the Government)

BAILE ÁTHA CLIATH,
An 14ú lá seo de Mheitheamh,
2007.

DUBLIN,
This 14th day of June, 2007.

[9]

Video Recordings Act, 1989

PROHIBITION ORDER No. 5/2007

I, John Kelleher, Official Censor of Films, have, in accordance with Section 7 of the Video Recordings Act, 1989, examined a video game containing the video work described in the Schedule hereto and am of opinion that the said work is unfit for viewing because—

it depicts acts of gross violence or cruelty (including mutilation and torture) towards humans or animals,

And in the exercise of the powers conferred on me by the said Section 7 hereby prohibit the supply of video game containing the said video work.

SCHEDULE

Title of Video Work: MANHUNT 2

Running Time: Mins Secs
N/A

Production Company: TAKE 2 INTERACTIVE
SOFTWARE LTD.

Signature: John Kelleher Date: 18th day of June, 2007.
Official Censor of Films

[13]

THE HIGH COURT

2007 No. 219 COS

MR. JUSTICE

IN THE MATTER OF

SHEDS DIRECT LIMITED

AND IN THE MATTER OF

THE COMPANIES ACTS, 1963
(As Amended)

SHEDS DIRECT LIMITED

NOTICE is hereby given that a Petition for the winding-up of the above-named company by the High Court was on the 29th day of May, 2007, presented to the High Court by Pauline Gallagher of Littleton, Greystones, Mount Merrion, Co. Dublin, a creditor of the said company, and that the said Petition is directed to be heard before Mr. Justice on the 2nd day of July, 2007, and that any Creditor or Contributory of the said company who wishes to support or oppose the making of an Order on the said Petition may appear at the time of hearing by himself or his Counsel for that purpose, and a copy of the Petition will be furnished to any Creditor or Contributory of the said company who requires it by the undersigned on payment of the regulated charge for the same.

A. DEREK E. BURKE,
Solicitor for the Petitioner,
7, Arran Quay,
Dublin 7.

NOTE: Any person who intends to appear at the hearing of the said Petition must serve on or send by post to the above-named Petitioner or her Solicitor, notice in writing of his intention to do so. The notice must state the name and address of the person or, if a firm, the name and address of the firm, and must be signed by the person or firm, or his or their Solicitor, (if any), and must be served, or, if posted, must be sent by post in sufficient time to reach the above-named Solicitor or the Petitioner not later than 5 o'clock in the afternoon of the 29th day of June, 2007.

[23]

Part 1

List compiled pursuant to Section 1086, Taxes Consolidation Act, 1997, in respect of the period beginning on 1st January, 2007 and ending on 31st March, 2007, of every person upon whom a fine or other penalty was imposed by a Court.

The total number of cases published is 544. Total amount of fines and penalties imposed €1,079,211.75.

FAILURE TO LODGE INCOME TAX RETURN (S):

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Ahern, Thomas	Leshamstown, Drumree, Co. Meath	Farmer	1,975.00	3
Allen, Michael	27, Castle Park, Ashbourne, Co. Meath	Freelance Journalist	2,450.00	4
Armstrong, Ivor	Tierquillan, Crossdoney, Co. Cavan	Company Director	2,000.00	1
Aspell, Thomas	Letterfrack, Co. Galway	Builder and Carpenter	475.00	1
Atkinson, Brendan	8, Glin Road, Coolock, Dublin 17	Contract Cleaning	750.00	1
Baililleau, Roland	Aldridge, Duncannon, Co. Wexford	Fish/Meat/ Food Processing	1,000.00	1
Barnes, Matthew	Derrycastle, Ballina, Killaloe, Co. Clare	Company Director	1,500.00	1
Barry, Ronan	Tobbergregan, Garristown, Co. Dublin	Company Director	3,950.00	3
Baugh, Charles	Ryefield, Virginia, Co. Cavan	Plumber	750.00	1
Beashel, Francis	102, Tamarisk Avenue, Kilnamanagh, Tallaght, Dublin 24	Electronic Services	9,000.00	5
Beggan, Gerard	1, Rossdrive, Magheross, Carrickmacross, Co. Monaghan	Security Services	2,884.50	5
Beirne, Basil P.	Tibohine, Frenchpark, Co. Roscommon	Haulier	2,500.00	4
Bell, George M.	3, New Antrim Street, Castlebar, Co. Mayo	Accountant	1,500.00	1
Bishop, Fergus	11, Daletree View, Ballycullen Road, Firhouse, Dublin 24	Courier and Delivery Services	4,000.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Bissett, Francis	9, Ryans Court, Duleek, Co. Meath	Tiling	2,450.00	4
Bowen, Robert	1, Rosetown, Rosslare Strand, Co. Wexford	Computer Software and Programming	1,000.00	1
Boyle, John	60, Heathfield, Clonard, Co. Wexford	Skip Hire and Waste Disposal	800.00	1
Boyle, Sean E G	Tara House, Trimgate Street, Navan, Co. Meath	Architectural Services	750.00	1
Brady, Aidan	Heath Lodge, Ballinagh, Co. Cavan	Farmer	1,500.00	1
Brady, Michael N	Carrickallen, Mountainlodge, Cootehill, Co. Cavan	Farmer	750.00	1
Brady, Peader	61, Moyglare Village, Maynooth, Co. Kildare	Publican	2,725.00	4
Brady, Philip	Crott, Moyne, Co. Longford	Builder	750.00	1
Brady, Thomas	Rathmanoe, Carlanstown, Kells, Co. Meath	Building Contractor	1,700.00	3
Brannigan, Gene	Bellewstown, Drogheda, Co. Meath	Builder	1,225.00	2
Breen, Mark	Buddihans, Kilcummin, Killarney, Co. Kerry	Ironworks Manufacturer	750.00	1
Breen, Noel	Ballybreen, Killanne, Enniscorthy, Co. Wexford	Handyman and Tradesman	850.00	1
Brennan, Pearse	54, Beechdale, Dunboyne, Co. Meath	Fire Protection and Safety	750.00	1
Brennan, Peter	Mandistown, Drumconrath, Co. Meath	Agricultural Contractor and Company Director	750.00	1
Browne, Geraldine	121, The Old Mill, Fairyhouse Road, Ratoath, Co. Meath	Beauty Salon Proprietor	1,975.00	3
Buchanan, Noel	Bridgetown, Burt, Co. Donegal	Farmer	3,000.00	1
Buckley, William	Ballytramont, Castlebridge, Co. Wexford	Building Contractor	800.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Burke, Derek	132, South Circular Road, Dublin 8	Graphic Design	475.00	1	Carroll, Anthony	Rhue, Kilmore, Co. Roscommon	Company Director	2,500.00	4
Burke, Thomas F.	30, Mayfield Park, Clondalkin, Dublin 22	Haulier	2,217.00	5	Carry, Michael	Knightstown, Wilkinstown, Navan, Co. Meath	Blocklaying	2,767.00	5
Byrne, John	27, St. Peter's Crescent, Walkinstown, Dublin 12	Metal Fabricator	950.00	2	Clarke, Gerard	Robinstown, Ballivor, Co. Meath	Company Director	2,250.00	3
Byrne, Henry	5, Castlevew Park, Edenderry, Co. Offaly	Builder	1,500.00	2	Clarke, Julian M.	21, Fortfield Avenue, Terenure, Dublin 6W	Accountant	1,500.00	2
Byrne, John Vincent	Edoxtown, Tara, Co. Meath	Milk Roundsman	2,017.00	4	Collins, Declan	22, Abbey Road, Monkstown, Co. Dublin	Architectural Services	8,000.00	5
Byrne, Joseph T.	172, Iveragh Road, Whitehall, Dublin 9	Taxi Services	750.00	1	Collyer, Alex James	Glenour, Adamstown, Co. Wexford	Engine Repairs	750.00	1
Byrne, Thomas	18, Minerva Park, Castledockrell, Enniscorthy, Co. Wexford	Company Director	3,000.00	1	Concannon, Kevin J.	100, Knocknacarra Park, Salthill, Galway, Co. Galway	Carpenter and Shopfitter	3,000.00	1
Campbell, Anthony	33, Demesne, Killester, Dublin 5	Building and Electrical Services	750.00	1	Concannon, Thomas	28, Seagrove, Renmore, Galway, Co. Galway	Flooring Supplier	750.00	1
Campbell, Hugh	Front Street, Ardara, Co. Donegal	Shopkeeper	1,500.00	2	Condon, John F.	23, Saint Albans Park, Ballsbridge, Dublin 4	Solicitor	1,500.00	2
Campbell, Martin	274, St. Finians Park, Drogheda, Co. Louth	Security Services	750.00	1	Conetta, Donato	Main Street, Mullinavat, Co. Kilkenny	Take- Away Foods Operator	750.00	1
Campbell, Phoebe	113, Cluain Slí, Carrick-On-Shannon, Co. Leitrim	Company Director	750.00	1	Conlon, Noel	39, Bourne Avenue, Ashbourne, Co. Meath	Driver	2,767.00	5
Carabine, Malachy	24, The Moorings, Quay Road, Ballina, Co. Mayo	Carpenter and Company Director	750.00	1	Conneely, John	Caritas, Ballybane Road, Galway, Co. Galway	Sale and Installation of Security Systems	1,500.00	2
Cardwell, David Laurence	8, Fairways, Clonee, Co. Meath	Metal Fabricator	3,000.00	1	Connelly, Emer	2, Tara Court, Westgate, Wexford, Co. Wexford	Hairdresser and Barber	6,000.00	2
Carney, Matt	Frenchill, Castlebar, Co. Mayo	Builder	750.00	1	Connolly, Declan Noel	Aghadrumdoney, Scotshouse, Co. Monaghan	Farmer and Company Director	750.00	1
Carolan, William	Glen Ross, Williamstown, Kells, Co. Meath	Plumber	3,200.00	5	Conroy, John Joe	Attycunnane, Belmullet, Co. Mayo	Fruit and Vegetable Distributor	750.00	1
Carr, Maureen	Cloghan, Westport, Co. Mayo	Bar and Restaurant Proprietor	750.00	1	Conway, Laurence	15, St. Gatiens Court, Rathfarnham, Dublin 14	Auctioneer	1,067.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Conway, Vincent	Barney, Breaffy, Castlebar, Co. Mayo	Landscape Gardening	750.00	1	Cruise, Gerard	110, Fortlawn Park, Clonsilla, Dublin 15	Plumber and Heating Installation	1,500.00	2
Cooney, Albert	Lehery, Lanesboro, Co. Longford	Company Director	2,568.75	5	Cullen, Francis	Garrymile, The Ballagh, Enniscorthy, Co. Wexford	Engineering Consultant	800.00	1
Corcoran, Michael	Annfield, Hollymount, Co. Mayo	Building Contractor	750.00	1	Cullen, Patrick	Pat Nolan's Flats, Plasterer Carrick Road, Edenderry, Co. Offaly		3,000.00	1
Corrigan, Donal	58, Ailesbury Grove, Dundrum, Dublin 16	Accounting and Bookkeeping Services	1,500.00	2	Cullinane, Patrick	Leperstown, Dunmore East, Co. Waterford	Farmer	750.00	1
Cosgrave, Gerry	7, Grange Manor Drive, Rathfarnham, Dublin 14	Publican	750.00	1	Cummins, Brian	Ballydock, Campile, New Ross, Co. Wexford	Electrical Appliance Repairs	1,000.00	1
Coughlan, Michael	5, Father Griffin Avenue, Galway, Co. Galway	Medical Doctor	1,500.00	1	Cummins, Noel	28, Willow Park, New Ross, Co. Wexford	Welding	750.00	1
Coughlan, William	Church Street, Moate, Co. Westmeath	Rental Income	2,250.00	3	Cunningham, Patrick A.	Cloonboo, Corrandulla, Co. Galway	Heating and Plumbing Contractor	3800.00	2
Cowley, James	Garryvadden, Blackwater, Co. Wexford	Tiler	6,000.00	2	Cunningham, Sean M.	80, Patricks Estate, Ballina, Co. Mayo	Builder	750.00	1
Cowman, Raymond	Forrestalstown, Clonroche, Co. Wexford	Monumental Works Proprietor	1,000.00	1	Cunningham, Thomas M.	Derryfadda, Taugheen, Claremorris, Co. Mayo	Farmer	750.00	1
Coyne, Anthony	Carraunurlar, Ballindine, Claremorris, Co. Mayo	Unknown	750.00	1	Curran, Bartley	23B, Rathcairn, Athboy, Co. Meath	Building Contractor	2,292.00	4
Coyne, Gerard	Tullycross, Renvyle, Co. Galway	Publican	1,900.00	1	Daly, Anthony	Yard Field, Clonlara, Co. Clare	Farmer	2,000.00	3
Crampton, Samuel	Clonmel, Clonbullogue, Tullamore, Co. Offaly	Window Installation	750.00	1	Daly, Brendan	Annaghkeen, Leopardstown Road, Dublin 18	Company Director	950.00	2
Croke, Sinead N.	19, Templeogue Wood, Templeogue, Dublin 6w	Share Options and Rental Income	750.00	1	Dalzell, Peter	Ballyharty, Kilmore, Co. Wexford	Plasterer	1,000.00	1
Cronin, Timothy	Corran, Waterfall, Co. Cork	Garage Proprietor	2,100.00	3	Darcy, Joe	3, Rose Inn Street, Kilkenny, Co. Kilkenny	Antiques Shop Proprietor	750.00	1
Crowley, Kevin M.	7, Richmond Drive, Wexford, Co. Wexford	Building Contractor	3,000.00	1	Dardis, Barry	Castle Street, Kells, Co. Meath	Publican	2,250.00	3
Crowley, Christopher	Newtown, The Downs, Mullingar, Co. Westmeath	Farmer	2,450.00	4	Deathe, Michael	Barracurragh, Gorey, Co. Wexford	Haulage Services	750.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Delaney, Eamonn	7, Meadow Park, Pullamore, Co. Cavan	Publican	750.00	1	Doyle, Patrick John	77, Briarfield Grove, Kilbarrack, Dublin 5	Building Contractor	11,000.00	6
Dempsey, Eugene	113, Carrow Road, Drimnagh, Dublin 12	Painter and Decorator	750.00	1	Doyle, Joseph	8, Sandford Gardens, South Circular Road, Dublin 8	Carpenter	12,800.00	5
Dempsey, John	10, Quay Street, New Ross, Co. Wexford	Steel Fixer	3,000.00	1	Driver, Gerard	24, Stanley Heights, Slane, Co. Meath	Scaffolder	750.00	1
Dennany, Mary T.	Coolnahinch, White Rock Road, Longford, Co. Longford	Bakery and Coffee Shop Proprietor	750.00	1	Dromgoole, Paul	Dromin, Dunleer, Co. Louth	Steel Fixing	1,500.00	2
Dever, Shane	The Bray, Dooagh, Achill, Co. Mayo	Vegetable Distributor	750.00	1	Duffy, Patrick	Breanross South, Farnaught Post Office, Mohill, Co. Leitrim	Farmer	750.00	1
Devery, Paul	Pullough, Tullamore, Co. Offaly	Accounting and Bookkeeping Services	750.00	1	Dunne, Damien	Mournerue, Cloneyhurke, Portarlinton, Co. Offaly	Carpenter	1,500.00	2
Devine, Bradley	74, Griffith Avenue, Clonmel, Co. Tipperary	Courier and Delivery Services	1,000.00	1	Dunne, Dermot	46, Inbhir Ide, Yellow Walls, Malahide, Co. Dublin	Haulage Services	2,000.00	2
Devine, Frank	69, Durling, Roscam, Galway, Co. Galway	Merchandising	1,500.00	2	Dunne, Leroy	37, Monastery Avenue, Taghmon, Co. Wexford	Painter and Decorator	3,000.00	1
Donoghue, Mark	Kileen, Legan, Co. Longford	Builder	750.00	1	Dunne, Thomas	Horetown, Foulksmills, Co. Wexford	Painter and Decorator	3,000.00	1
Donohoe, Brian Anthony	12, O'Neill Park, Newtown- mountkenedy, Co. Wicklow	Car Importer	2,925.00	5	Dwyer, James	West End, Knockleigh, Belgooly, Co. Cork	Plasterer	1,850.00	3
Dowling, Michael	Nampara, Ballinaskea Road, Enfield, Co. Meath	Company Director	750.00	1	Egan, Brian	Newcastle, Cleariestown, Co. Wexford	Haulage Services	1,000.00	1
Downes, Denis	The Hollow, Crosshue, Blackwater, Co. Wexford	Company Director	3,000.00	1	Elliott, Paul M.	6, Brabazon Green, Bettystown, Co. Meath	Accounting and Bookeeping Services	950.00	2
Doyle, Eunan	Redinagh, Killurin, Enniscorthy, Co. Wexford	Building Contractor	3,000.00	1	English, Gareth	35, Hermitage Grove, Rathfarnham, Dublin 14	Company Director	750.00	1
Doyle, Michael Joseph	Flat 1, Seaspray, Cahore Ballygarret, Gorey, Co. Wexford	Carpenter	3,000.00	1	Ennis, Barry	14, Woodfield, Clonard, Wexford, Co. Wexford	Company Director	1,250.00	1
Doyle, Patrick G.	176, Beech Park, Lucan, Co. Dublin	Accounting and Bookkeeping Services	750.00	1	Fagan, Mary Elizabeth	River House, Old Road, Athlumney, Navan, Co. Meath	Golf Course Operator	750.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Fallon, Malachy Francis	Mount Talbot, Co. Roscommon	Farmer	3,557.25	8	Fortune, Brendan	Pallas, Gorey, Co. Wexford	Electrician	750.00	1
Fanning, William	Dughlone, Kilmuckridge, Gorey, Co. Wexford	Farmer	750.00	1	Friel, Daniel	Letterfore, Recess Post Office, Co. Galway	Building Contractor	475.00	1
Farrell, Aidan	Sillogue, Monasterboice, Drogheda, Co. Louth	Unknown	3,750.00	5	Furlong, Michael	Moorfields, Newbawn, Co. Wexford	Agricultural Contractor	1,200.00	1
Farrell, Andrew	Hillcrest, Skryne Road, Dunshaughlin, Co. Meath	Musician	7,900.00	3	Fynes, Alfie	Notre Dame, Darcystown, Balbriggan, Co. Dublin	Farm Machinery Repairs	4,000.00	4
Farrell, Terence	Clonbarron, Kildalkey, Navan, Co. Meath	Painter and Decorator	3,084.00	6	Gahan, Paul	Ballinastraw Lower, Ballycanew, Gorey, Co. Wexford	Company Director	3,000.00	1
Fee, Shane	15, The Chase, Clonmel, Co. Tipperary	Agricultural Contractor	750.00	1	Gallagher, Aiden	Laughta, Kinlough, Co. Leitrim	Blocklayer	750.00	1
Feehan, Padraic	Castlebar Road, Sheeaune, Westport, Co. Mayo	Building Contractor	750.00	1	Gallagher, John	The Mullagh Quarry, Bellewstown, Co. Meath	Plant Hire and Quarry Operator	750.00	1
Field, Shane	23, St. Aongus Crescent, Tymon North, Tallaght, Dublin 24	Architectural Consultant	750.00	1	Gallagher, Pius Martin	Carolina, Buncrana, Co. Donegal	UK Income	750.00	1
Finnegan, Hugh	Rahood, Nobber, Co. Meath	Farming and Recycling Paper	2,767.00	5	Gargan, Thomas	Drumbar, Tierworker, Baillieboro, Co. Cavan	Farmer	750.00	1
Fitzgerald, Raymond	19, Ravensdale Park, Dublin 12	Motor Repairs	1,500.00	2	George, Ralph	3, Rose Inn Street, Kilkenny, Co. Kilkenny	Antiques Shop and Rental Income	750.00	1
Flanagan, Sean	Coolronan, Ballivor, Co. Meath	Sand and Stone Sales	3,200.00	5	Gerrard, Tom	Boltown, Kilskyre, Kells, Co. Meath	Plant and Machinery Hire	750.00	1
Fleming, Henry	50, Clonkeen, Ratoath, Co. Meath	Property Partnership	1,975.00	3	Gilbert, John	11, Seafield Crescent, Blackrock, Co. Dublin	Computer Software and Programming	1,500.00	2
Fleming, Mark	24, Monastery Gate Close, Clondalkin, Dublin 22	Panel Beater	750.00	1	Gillespie, Robert	Leckee, Foxford, Co. Mayo	Salmon Fly Maker	750.00	1
Fleming, Philip	Coxtown, Dunmore, Co. Waterford	Fishing	750.00	1	Glen, Anita	Umeracam, Buncrana, Co. Donegal	Florist and Rental Income	750.00	1
Fleming, Thomas	Willmount, Kells, Co. Meath	Farmer and Agricultural Consultant	1,975.00	3	Goberville, Helen	Glenside, Deerpark East, Westport, Co. Mayo	Guesthouse Proprietor	750.00	1
Foley, James F.	The Orchard, Ardsallagh, Navan, Co. Meath	Panel Beater	2,767.00	5	Gonoude, Andrew	107, O'Molloy Street, Tullamore, Co. Offaly	Painter and Interior Decorator	750.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Goonan, Owen	Geesela, Ballina, Co. Mayo	Florist	750.00	1	Healy, James	99, St. Johns Park East, Clondalkin, Dublin 22	Carpenter	5,500.00	3
Gordon, Gerry	Mount Prospect, Roscommon, Co. Roscommon	Company Director	1,500.00	2	Healy, Sean	3, Abbey Road, Duleek, Co. Meath	General Contractor	950.00	2
Grainger, Thomas	21, Grangemore Avenue, Raheny, Dublin 13	Painter and Decorator	750.00	1	Hefferon, Peter	27, Church Road, Belmullet, Co. Mayo	Petrol Station Proprietor	750.00	1
Greene, Thomas	Main Street, Mohill, Co. Leitrim	Accountant	750.00	1	Higgins, Michael	Grallagh, Ballingare, Castlerea, Co. Roscommon	Building and Internet Services	2,292.25	4
Griffin, Eamon	Kilmore Upper, Kilashee, Co. Longford	Builder	750.00	1	Hogg, Colin	Coolistigue, Clonlara, Co. Clare	Plasterer and Farmer	950.00	1
Guilfoyle, Michael	Ballinaphuil, Knock Road, Claremorris, Co. Mayo	Driving School Operator	750.00	1	Hopkins, John Patrick	Dernadiva, Burren, Castlebar, Co. Mayo	Plant and Machinery Hire	750.00	1
Guilfoyle, Paul	32, Marian Square, Clara, Co. Offaly	Refrigeration Sales and Service	1,225.00	2	Horan, Eamonn	Dunderry, Navan, Co. Meath	Quantity Surveyor	750.00	1
Hand, Patrick	13, Blackthorn Green, Sandyford, Dublin 16	Electrician	317.00	1	Howe, John	36, St. Margarets Avenue, Raheny, Dublin 5	Company Director	750.00	1
Hand, Peter	Kildalogue Heights, Strokestown, Co. Roscommon	Building Contractor	3,140.00	6	Hughes, Nicholas	Killymehin, Lurganboy, Co. Leitrim	Builder	750.00	1
Hanley, Daniel	The Raven, Curracloe, Co. Wexford	Company Director	1,500.00	1	Humphreys, Cyril	Killegar, Carrigallen, Co. Leitrim	Forestry Contractor and Timber Harvesting	750.00	1
Hanlon, Dara	74, Castleview Road, Clondalkin, Dublin 22	Croupier	750.00	1	Irwin, John	641, Blackberry Lane, Portmarnock, Co. Dublin	Rental Income	11,000.00	5
Hanniffy, Eileen	Sycamore Cove, Maree, Oranmore, Co. Galway	Rental Income	3000.00	1	James, David	Clonattin, Gorey, Co. Wexford	Company Director	750.00	1
Hardiman, Vivian	Fairymount, Castlerea, Roscommon, Co. Roscommon	Commission Agent	1,500.00	2	Jameson, John	Sunnybank, Blainroe, Co. Wicklow	Building Contractor	3,000.00	1
Hargaden, John Francis	Cornagon, Keshcarrigan, Carrick-On- Shannon, Co. Leitrim	Carpenter	750.00	1	Jasper, Jessie James	1, St. Michaels Terrace, Clogherhead, Co. Louth	Carpenter	1,500.00	2
Harney, Fearghal	21, The Close, Glenveigh, Navan, Co. Meath	Painter/ Decorator/ Company Director	1,500.00	2	Johnstone, Keith	13, Beech Park, Lucan, Co. Dublin	Building Contractor	9,000.00	5
Hayes, Seamus	Ross Road, Taghmon, Co. Wexford	Unknown	1,000.00	1	Jones, Michael	3, Mornington Green, Trim, Co. Meath	Builder	11,069.00	5

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Jones, William	13, Riversdale Crescent, Riversdale, Clondalkin, Dublin 22	Electrician	750.00	1	Kenny, Liam	The Valley, Patrick Street, Mullingar, Co. Westmeath	Take-Away Foods Operator	1,500.00	2
Kane, Glen	81, Grangebrook Avenue, Rathfarnham, Dublin 16	Electrical Contractor	1,500.00	2	Kenny, Padraig	Craanford, Gorey, Co. Wexford	Haulage Services	750.00	1
Kavanagh Jnr, Martin C.	Rathowen, Killala, Co. Mayo	Electrician	750.00	1	Keville, Gerard	23, Deerpark Way, Tallaght, Dublin 24	Company Director	475.00	1
Kavanagh, Robert	104, Cushlawn Park, Tallaght, Dublin 24	Courier and Delivery Services	750.00	1	Kiely Jnr, Eugene	Riverside House, Knightsbrook, Trim, Co. Meath	Butcher	750.00	1
Kavanagh, Thomas	Stable, Ballygarret, Gorey, Co. Wexford	Unknown	3,000.00	1	Kilbane, Neil	13, Camlin Court, Great Water Street, Longford, Co. Longford	Retail Jeweller	750.00	1
Kearney, Michael	Ballygilchrist, Granard, Co. Longford	Agricultural Contractor	1,475.00	3	Kilkenny, David	The Barn, Foulksmills, Co. Wexford	Haulage Services	6,000.00	2
Keating Jnr, Vincent	Macetown, Commons Road, Navan, Co. Meath	Heating Installation and Plumber	3,042.00	5	King, Patrick	Ballymacredmond, Knockmore, Ballina, Co. Mayo	Shopkeeper	750.00	1
Keegan, Anthony	Cloghass, Enniscorthy, Co. Wexford	Company Director	3,000.00	1	King, Patrick J.	Ballymacredmond, Corroy, Ballina, Co. Mayo	Building Contractor	1,000.00	1
Keeshan, Patrick	Corn Hill, Riverstown, Birr, Co. Offaly	Agricultural Contractors	750.00	1	Kingham, Christopher	Carricknagoan, Carrickmacross, Co. Monaghan	Farmer and Architect	10,269.00	4
Kehoe, James	Ballygarrett, Gorey, Co. Wexford	Publican	1,000.00	1	Lacey, Richard	25 Avonbeg Road, Tallaght, Dublin 24	Taxi Services	9,000.00	5
Kelly, Anthony	9, Rathvale Park, Ayrfield, Dublin 13	Taxi Services	750.00	1	Lai, Hing Wah	Silver Swan, Emmet Street, Trim, Co. Meath	Takeaway Foods Operator	7,900.00	3
Kelly, Brian	Bellinter, Navan, Co. Meath	Farmer	1,500.00	2	Laird, Joseph	6, Castaheaney, Clonee, Co. Meath	Building Contractor	1,900.00	1
Kelly, Margaret	St Cynoc's Terrace, Ferbane, Co. Offaly	Hairdresser and Barber	750.00	1	Lennon, Paul	Killeenmore, Killeigh, Tullamore, Co. Offaly	Machine Tool Service	750.00	1
Kelly, Neil	Tressillian Mews, Brighton Road, Foxrock, Dublin 18	Carpenter	750.00	1	Leonard, Joseph	Ballina Street, Crossmolina, Co. Mayo	Grocer	750.00	1
Kelly, Sean	Ballybride, Roscommon, Co. Roscommon	Farmer	7,750.00	4	Lloyd, Keith	35, Cherryhill Road, Kells, Co. Meath	Catering Services	7,900.00	3
Kennedy, John J.	27, Cluainin, Gorey, Co. Wexford	Plant and Machinery Hire	6,000.00	2					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Loughlin, Vivion	14, Rushbrook Road, Templeogue, Dublin 16	Foreign Income	3,170.00	10	McAuliffe, Frank	Rathlin, Church Street, Castlepollard, Co. Westmeath	Stocktaking Services	1,225.00	2
Lynch, Bernard	Gravelstown, Carlanstown, Kells, Co. Meath	Haulage Services	2,450.00	4	McCabe, Matthew	11, Church Road, East Wall, Dublin 3	Roofing Contractor and Taxi Services	750.00	1
Lynch, David	7, Cillfoireann, Johnstown, Navan, Co. Meath	Site Development	6 Months Imprisonment	2	McCann, Charlie	Donaghmoyne Road, Carrickmacross, Co. Monaghan	Agricultural Contractor	1,384.75	3
Lynch, Eamonn	8, Oaklands Drive, Rathgar, Dublin 6	Accounting and Bookeeping Services	2,250.00	3	McCarthy, Alan	8, Woodview, Killeagh, Co. Cork	Plasterer	6000.00	2
Lynch, Patrick	Ballyderowen, Burnfoot, Co. Donegal	Farmer	2,000.00	1	McCarthy, Michael	87, Mount Rivers, Carrigaline, Co. Cork	Plasterer	2,700.00	3
Lynch, Patrick	Killeshill, Daingean, Co. Offaly	Farmer	1,975.00	3	McCudden, Sean	Foulksmills, Wexford, Co. Wexford	Building Contractor	1,000.00	1
Lynch, Stuart	Derrypatrick, Drumree, Co. Meath	Carpet Fitter	750.00	1	McCulloch, Robin	Coney, Mornington, Co. Meath	Electrical Engineering Consultant	11,069.00	5
Lyons, Eugene	Clonmoyle, Aughabologue, Co. Cork	Farmer	750.00	1	McDaid, Carl	Druminore, Buncrana, Co. Donegal	Engineering Consultant	750.00	1
Lyons, Michael	Coote, Garadice, Kilcock, Co. Meath	Hardware Stores Proprietor	750.00	1	McDaid, Owen	Riverside, Cockhill Road, Buncrana, Co. Donegal	Coach Operator	750.00	1
Macdonough, Roy	31, Charlestown Park, Finglas, Dublin 11	Courier and Delivery Services	950.00	2	McDermot, Kevin	Lurga, Charlestown, Co. Mayo	Restaurateur	750.00	1
Macken, Paul	72, Gracefield Avenue, Artane, Dublin 5	Taxi Services	1,500.00	2	McDermot, Liam	Whitewood, Kilmainhamwood, Kells, Co. Meath	Farmer	2,767.00	5
Mackey, Paul P	Rackenstown, Dunshaughlin, Co. Meath	Carpenter	3,200.00	5	McDonnell, Kevin	Lowpark, Charlestown, Co. Mayo	Roofing Contractor and Carpenter	750.00	1
Maguire, Philip	Rehins, Ballina, Co. Mayo	Publican	750.00	1	McDonnell, Therese	Church Street, Tullamore, Co. Offaly	Dental Laboratory Operator	750.00	1
Maguire, Raymond	144, Larkhill Road, Whitehall, Dublin 9	Taxi Services	750.00	1	McDonnell, William	22, Pine View Avenue, Aylesbury, Tallaght, Dublin 24	Car Repairs	1,068.00	2
McArdle, Ronald	Glenconnor, Clonmel, Co. Tipperary	Company Director and Tiler	750.00	1	McElroy, Derek	5, Kilcarn Heights, Navan, Co. Meath	Investment Income	750.00	1
McAuley, Philip	38, Ferndale Park, Coolcotts, Wexford, Co. Wexford	Courier and Delivery Services	6,000.00	2	McEvoy, John	51, Lanesborough Grove, Jamestown Road, Finglas, Dublin 11	Delivery and Courier Services	1,700.00	3

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McGovern, Gerard	Lambfield, Garadice Post Office, Carrick-On- Shannon, Co. Leitrim	Welder	750.00	1	Melvin, Adrian	4, Church Road, Ballina, Co. Mayo	Fitting Car Accessories	1,000.00	1
McGrath, Barry	39, Montrose Avenue, Beaumont, Dublin 5	Electrician	6,000.00	2	Melvin, Padhraic	Mountain West, Oranmore, Co. Galway	Wholesale Fruit Merchant	792.00	2
McHugh, Thomas	St. Brigids Street, Ballinamore, Co. Leitrim	Butcher	750.00	1	Moffett, Kyle	2, Pine Valley Avenue, Rathfarnham, Dublin 14	Building Contractor	1,109.00	3
McInerney, Barry	26, Cedarwood Drive, Waterpark, Carrigaline, Co. Cork	Car Repairs	3,000.00	1	Molloy, James Tom	Derrykeal, Kinnitty, Birr, Co. Offaly	Plant and Machinery Hire	3,100.00	4
McKenna, Finbar	4, Glenamuck Cottages, Carrickmines, Dublin 18	Contract Cleaning	950.00	2	Molloy, Sean	The Brae, Dooagh, Achill, Co. Mayo	Company Director	1,000.00	1
McLarney, Noel	Wilkinstown, Navan, Co. Meath	Farmer	2,767.00	5	Mooney, Desmond	11, Richmond Road, Drumcondra, Dublin 9	Taxi Services	750.00	1
McLoughlin Jnr, John	St. Orans Road, Buncrana, Co. Donegal	Builders Providers	475.00	1	Moore, David	15, Edenmore Park, Raheny, Dublin 5	Building Contractor	3,000.00	1
McMahon, Bernard	Bailis, Athlumney, Navan, Co. Meath	Footwear Agent	2,017.00	4	Moran, Padraig	Glasier, Lusmagh, Banagher, Co. Offaly	Farmer	3,000.00	2
McMahon, Malachy	Tubberfinn, Donore, Drogheda, Co. Meath	Carpenter and Company Director	3,000.00	1	Morrison, Anthony	Carramore Road, Louisburgh, Co. Mayo	Grocer and Farmer	750.00	1
McNamee, Kieran	Main Street, Carrigaline, Co. Cork	Auctioneer and Estate Agent	900.00	1	Morrison, Eamonn	Fargrim, Drumsna, Co. Leitrim	Plasterer	750.00	1
McNicholas, Thomas	Cordarragh, Kiltimagh, Co. Mayo	Food Distributor	750.00	1	Mulcahy, John	75, Ard-Na- Mara, Malahide, Co. Dublin	Rental Income	1,500.00	2
McWeeney, Gerald	17, Church Street, Ballinamore, Co. Leitrim	Publican and Company Director	750.00	1	Mulcahy, Angela	2, Castle Street, Enniscorthy, Co. Wexford	Clothing and Footwear Retailer	1,300.00	1
Meade, Brendan	Whiteleas, Stamullen, Co. Meath	Farmer	1,225.00	2	Mulcahy, James	Drumelis, Farnham Road, Cavan, Co. Cavan	Fire Safety	750.00	1
Meegan, Mark	Annavackey, Hackballscross, Dundalk, Co. Louth	Carpenter	750.00	1	Mulhall, Glen	18, Lealand Close, Bawnogue, Clondalkin, Dublin 22	Courier and Delivery Services	950.00	2
Meehan, Frank	Sandfield, Ardara, Co. Donegal	Plant and Machinery Hire	3,000.00	2	Mullan, Philip	Clonmines, Wellington Bridge, Co. Wexford	Building Contractor	3,000.00	1
Meehan, Seamus	Sandfield, Ardara, Co. Donegal	Plant and Machinery Hire	1,741.00	4					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Mullaney, Aidan	Boleyard, Shraheens, Balla, Co. Mayo	Carpenter	1,200.00	1	Niland, Patrick	Garrew, Aughagower, Westport, Co. Mayo	Plumber	750.00	1
Mulligan, Daniel	Dunmoe, Navan, Co. Meath	Haulage Services	1,975.00	3	Nolan, Patrick	Askinamoe, Ferns, Co. Wexford	Painter and Decorator	1,200.00	1
Mullins, Denis	Killowen, Blarney, Co. Cork	Building Contractor	900.00	1	Noone, Seamus	Culmullen, Drumree, Co. Meath	Cabinet Maker	5,538.00	3
Mulrooney, William	Mainstown, Carrick-On-Suir, Co. Tipperary	Farmer	1,500.00	2	O'Brien, Hugh	17, Dromhall Park, Woodlawn, Killarney, Co. Kerry	Furniture Manufacturer and Fitter	750.00	1
Mulvaney, Laurence	Oristown, Kells, Co. Meath	Farmer	1,975.00	3	O'Brien Jnr, John	Askamore, Gorey, Co. Wexford	Building Contractor	6,000.00	2
Mulvihill, David	Lisaniskey, Ballymahon, Co. Longford	Farmer	750.00	1	O'Brien, Michael	Rathendrick, Carnaross, Kells, Co. Meath	Farmer	750.00	1
Murphy, Alan	89, Jamestown Park, Ratoath, Co. Meath	Courier and Delivery Services	1,700.00	3	O'Brien, Noel	5, Glencairn Glade, The Gallops, Leopardstown, Dublin 18	Unknown	750.00	1
Murphy, David	2, Rose Hill, Carrigaline, Co. Cork	Painter and Decorator	2,400.00	3	O'Carroll, Denis	The Tenth Green, 39, The Demesne, Ross Road, Killarney, Co. Kerry	Electrical Contractor	750.00	1
Murphy, Gerard	49, Glencairn Drive, The Gallops, Leopardstown, Dublin 18	Unknown	750.00	1	O'Connell, Daniel	The Glen, Glenbrook, Co. Cork	Mechanic and Motor Repairs	1,500.00	2
Murphy, Joseph	Cloneygowan, Co. Offaly	Publican and Grocer	750.00	1	O'Connell, Gerard J	Crosswater, Carnaross, Kells, Co. Meath	Farmer	11,069.00	5
Murphy, Liam	Vartry, Adelaide Road, Glenageary, Co. Dublin	Company Director	750.00	1	O'Connell, James J	Navan Road, Kentstown, Navan, Co. Meath	Refrigeration Maintenance	750.00	1
Murphy, Michael	Donore, Multyfarnham, Co. Westmeath	Farmer	2350.00	4	O'Connor, Brendan	The Annexe, Garryvadden, Blackwater, Co. Wexford	Painter and Decorator	800.00	1
Murphy, Niall	478, Cushlawn Park, Killinarden, Tallaght, Dublin 24	Aluminium Windows and Doors — Sales and Installation	1,267.00	3	O'Connor, Kenneth	Derry, The Ballagh, Enniscorthy, Co. Wexford	Company Director	1,200.00	1
Murphy, Peter	Charlesfort, Ferns, Co. Wexford	Farmer	3,000.00	1	O'Connor, Sean	Mayo House, Beaufort, Co. Kerry	Musician	750.00	1
Murphy, Raymond	Tinnies, Valentia, Co. Kerry	Plasterer	750.00	1	O'Donnell, Aidan	8, Dun Na Ri, Swinford, Co. Mayo	Taxi Services	750.00	1
Murray, Cormac	Woodlodge, Ardsallagh, Navan, Co. Meath	Fitted Kitchens	750.00	1					
Neville, Michael	Kilderry, Ballymitty, Co. Wexford	Garage Proprietor	1,000.00	1					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
O'Donnell, Neil	Pollagh, Keel, Achill, Co. Mayo	Company Director	750.00	1	O'Shea, Thomas	52, St. Annes Avenue, Raheny, Dublin 5	Hackney Driver	750.00	1
O'Droighnean, Michael	Baile Eamonn, Spiddal, Co. Galway	Cattle Dealer	634.00	2	O'Sullivan, Patrick J	Donoughmore House, Johnstown, Co. Kilkenny	Veterinary Surgeon	750.00	1
O'Dwyer, Mark A.	27, The Weir, Castlecomer Road, Kilkenny, Co. Kilkenny	Furniture and Lighting Sales	750.00	1	O'Toole, Ciaran	Ballingale, Ferns, Co. Wexford	Rental Income	3,000.00	1
O'Gairbhi, Padraig	4, Prospect Terrace, Kilmainham, Dublin 8	Guesthouse Proprietor	1,500.00	2	Owens, Fergus	San Giovanni House, Johnstown, Slane, Co. Meath	Fruit and Vegetable Sales	11,069.00	5
O'Hanlon, Martin	Caraban, Ravensdale, Dundalk, Co. Louth	Upholsterer	750.00	1	Perkins, Michael	Glenbarra, New Ross, Co. Wexford	Music and Record Shop Proprietor	4,500.00	2
O'Keeffe, Tony	106, Larchfield, Commons Road, Cork, Co. Cork	Delivery and Courier Services	2,900.00	4	Peters, Joseph	Scarnagh, Inch, Gorey, Co. Wexford	Farmer	6,000.00	2
O'Leary Jnr, James	Unit 5, Ramstown, Gorey, Co. Wexford	Joinery and Furniture Manufacturer	3,000.00	1	Peyton, Thomas	Carracastle, Attymass, Ballina, Co. Mayo	Garage Proprieor	750.00	1
O'Mara, David	23, Laganara View, Kentstown, Navan, Co. Meath	Courier and Delivery Services	2,250.00	3	Power, Liam	9, Maywood Park, Raheny, Dublin 5	Contract Services	750.00	1
O'Neill, Dermot J.	20, Eastham Village, Bettystown, Co. Meath	Unknown	1,542.00	3	Quinlan, Liam	Kenlis Crescent, Kells, Co. Meath	Building Contractor	750.00	1
O'Neill, Gerard	Maryborough, Timoleague, Co. Cork	Farmer	750.00	1	Quinn, Martin	Listubbit, Ballymahon, Co. Longford	Painter and Decorator	750.00	1
O'Neill, John	Bridesbush House, Station Road, Duleek, Co. Meath	Farmer	8,869.00	5	Quinn, Thomas	Clooninscla, Ballinlough, Co. Roscommon	Painter and Decorator	750.00	1
O'Neill, Oliver	Drumbran, Cloverhill, Belturbet, Co. Cavan	Farmer	750.00	1	Reilly, Colm	Carrickdexter, Slane, Co. Meath	Tiling Contractor	1,267.00	3
O'Neill, Patrick Joseph	Whiterock, Longford, Co. Longford	Milk Agent	750.00	1	Reilly, Michael	Lanefield, West Curragh, Naul, Co. Dublin	Electrical Designer	634.00	2
O'Reilly, Liam	Killagoan, Killeshandra, Co. Cavan	Agricultural Contractor	1,500.00	2	Reilly, Seamus	Hillhead, Lisnaboe, Longford, Co. Longford	Farmer and Mechanic	3,000.00	1
O'Rourke, Kevin	Tarmon, Castlerea, Co. Roscommon	Farmer	2,292.25	4	Richardson, Peter	19, Spencer Villas, Glenageary, Co. Dublin	Building Contractor	750.00	1
					Roche, Damien	31, Assumption Terrace, New Ross, Co. Wexford	Coal Merchant	900.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Ronan, Robert F.	Curraheen, Ahenny, Carrick-On-Suir, Co. Tipperary	Farmer	750.00	1	Symons, James	6, Grovenor Place, Wellington Road, Cork, Co. Cork	Building Contractor	1,000.00	1
Ronayne, Edward	Cloonfad, Ballyhaunis, Co. Mayo	Company Director	750.00	1	Tevlin, James	17, Marlborough Road, Donnybrook, Dublin 4	Catering Services	9,800.00	4
Ruddy, John	Carnefowler, Belmullet, Co. Mayo	Carpenter	750.00	1	Toland, Clare I.	6, Aileach Road, Shore Front, Buncrana, Co. Donegal	Artist and Painter	750.00	1
Rushe, Francis	Killina, Elphin, Co. Roscommon	Building Contractor	750.00	1	Tynan, Stephen	31, Rosehill, Mullagh, Co. Cavan	Plasterer	750.00	1
Ryan, Stephen	18, Lentisk Lawn, Donaghmede, Dublin 13	Taxi Services	2,000.00	1	Walshe, Noel	Westport Road, Castlebar, Co. Mayo	Building Contractor	750.00	1
Ryan, Jim	Newtown, Ballysomeery, Killala, Co. Mayo	Shuttering Supplier	750.00	1	Watters, Mark	Clonbarton, Drumconrath, Navan, Co. Meath	Company Director	750.00	1
Sammon, Sean	Carramore, Newport, Co. Mayo	Fuel Merchant	750.00	1	Watters, Patrick	27, Cherryhill Road, Kells, Co. Meath	Farm Fencing	2,767.00	5
Scanlon, Barry	2, Swift Court, Trim, Co. Meath	Taxi Services	750.00	1	Whearty, Barry	Bellewstown Hill, Bellewstown, Co. Meath	Building Contractor	1,975.00	3
Seberry, Noel	6, Rochford Lawns, Bakers Walk, Kilcock, Co. Kildare	Courier and Delivery Services	2,725.00	4	Whearty, Paul	Racecourse, Bellewstown, Drogheda, Co. Meath	Building Contractor	3,000.00	1
Seery, Anthony	Kincora, Ferbane, Co. Offaly	Painter and Decorator	1,500.00	2	Whelan, Kenneth	27, Woodlands Drive, Stillorgan, Co. Dublin	Delivery and Courier Services	1,500.00	2
Sexton, Martin	38, Neilstown Gardens, Clondalkin, Dublin 22	Painter and Decorator	1,200.00	1	Whelan, William	Seaview, Saltmills, Co. Wexford	Fishing	6,000.00	2
Smyth, Martin	Dulane, Kells, Co. Meath	Mechanic and Motor Repairs	2,767.00	5	Whelehan, Damien	21, Susanville Road, Clonliffe, Dublin 3	Hackney Driver and Rental Income	3,000.00	1
Somers, Noel	Market Street, Thomastown, Co. Kilkenny	Green Grocer	750.00	1	Whelehan, Raymond	Galway Road, Roscommon, Co. Roscommon	Merchant and Publican	2,500.00	1
Spollen, Sharon	Ballyvova, Athlone Road, Ferbane, Co. Offaly	Tea-Room and Home Bakery Proprietor	750.00	1	White, Tristan	Little Cullenstown, Foulksmills, Co. Wexford	Building Contractor	1,000.00	1
Staunton, Gerard	26, Garryduff Drive, Castlebar, Co. Mayo	Barber and Hairdresser	750	1	White, Colm	41, Balinteer Crescent, Ballinteer, Dublin 16	Engineering Consultant	2,575.00	4
Styles, James	6, The Glebe, Kells, Co. Meath	Painter and Decorator	15,338.00	7					
Sutton, Patrick	Caulfield, Brodford, Co. Kildare	Taxi Services	750.00	1					

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Wiley, Mark	23, Springlawn Close, Blanchardstown, Dublin 15	Car and Truck Sales	1,500.00	2	Qualsan Products Ltd.	Rosses Point Road, Ballincar, Co. Sligo	Importers and Wholesalers of Sanitary Ware	200.00	1
Wood, Paul	Ballynew, Moyard, Co. Galway	Painter	3,800.00	2	Stateline Enterprises Ltd.	Mace Supermarket, Cartron Shopping Centre, Cartron, Sligo, Co. Sligo	Grocery Shop	3,000.00	1

FAILURE TO LODGE CORPORATION TAX RETURN(S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Bianconi Franchising Ltd.	44, O'Connell Street, Sligo, Co. Sligo	Restaurant Franchising	500.00	1
Connaught Treeplanting Ltd.	Lettreen, Strokestown, Co. Roscommon	Forestry Planting and Harvesting	750.00	1
Drumshambo Construction Ltd.	Cornashamsogue, Drumshanbo, Co. Leitrim	Building Company	1,500.00	1
Fermoyle Construction Ltd.	Fermoyle, Calry, Co. Sligo	Building Company	1,000.00	2
Grattan Foods Ltd.	Grattan House, Grattan Street, Sligo, Co. Sligo	Burger Restaurants	3,000.00	1
Itssu Ltd.	Institute of Technology Sligo, Ballinode, Sligo, Co. Sligo	Financial Operation of Student Union	3,000.00	1
Jackman Developments Ltd.	Killurin, Enniscorthy, Co. Wexford	Building Company	1,200.00	1
Killeen Cottage Enterprises Ltd.	Killeen Cottage, Cashel, Tubbercurry, Co. Sligo	Furniture Retailer	4,900.00	2
Maggiore Pizzeria Ltd.	44, O'Connell Street, Sligo, Co. Sligo	Restaurant and Take-Away	500.00	1
O Hargill Developers Ltd.	50, Lower John Street, Sligo, Co. Sligo	Property Development	500.00	1
Pandone 2000 Ltd.	1, Union Street, Sligo, Co. Sligo	Sale and Repair of Tyres and Exhausts	3,000.00	1

FAILURE TO LODGE VAT RETURN(S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Bennett, Aidan	18, Park Villas, Longford, Co. Longford	Civil Engineer	1,500.00	2
Buckley, Kieran	Gurrane, Innishannon, Co. Cork	Project Manager	3,000.00	4
Burke, Thomas F.	30, Mayfield Park, Clondalkin, Dublin 22.	Haulier	1,742.00	4
Conneely, Breda	Hughes Bar, Spiddal, Co. Galway	Publican and Company Director	1,500.00	2
Coyne, Gerard	Tullycross, Renvyle, Co. Galway	Publican	10,900.00	4
Cullen, Garry	38, Deansrath Road, Clondalkin, Dublin 22.	Joiner	1,750.00	2
Doyle, Derrick	20, Huntstown Close, Mulhuddard, Dublin 15	Bread Agent	1,500.00	2
Emmet Fashions Ltd.	6, Emmet Place, Co. Cork	Shoes and Jewellery Sales	6,000.00	8
Etonford Ltd.	Churchview House, Millburn, Castlefin, Co. Donegal	Wood Flooring Sales	3,150.00	10
Farrelly, Thomas	1, Pinebrook Lawn, Clonsilla, Dublin 15	Building Contractor	2,375.00	5
Fitz-Clad Ltd.	Ballingarry, Garryspillane, Kilmallock, Co. Limerick	Steel Cladding	24,000.00	8

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Greene, Thomas	Main Street, Mohill, Co. Leitrim	Accountant	3 Months Imprison- ment On Each Charge To Run Consecu- tively	3
Kelly, Mairtin	Alpine, Pine Forrest, Rockbrook, Dublin 16	Electrical Contractor	1,500.00	2
McCann, Des	Drummoy, Belturbet, Co. Cavan	Well Boring	1,500.00	2
Murphy, Fergal	19, Straid Na Mara, Standhill Road, Co. Sligo	Clothes Shop Proprietor	1,500.00	2
Murphy, Raymond	Tinnies, Valentia, Co. Kerry	Plasterer	3,750.00	5
Murray, Paul	28, Millview Court, Malahide, Co. Dublin	Stone and Brick Cleaner	2,400.00	6
Murtagh, Desmond	Devenish, Golf Links Road, Bettystown, Co. Meath	Builder and Carpenter	1,500.00	2
Nolan, Raymond	Salthill, Mountcharles, Co. Donegal	Car Sales	792.00	2
O'Connell, John	Glenconnor, Clonmel, Co. Tipperary	Electrician	18,000.00	6
O'Connor, Anthony	Woodview, Church Road, Saggart, Co. Dublin	Dry Cleaning Shop Proprietor	2,000.00	2
O'Doherty, Michael	Turbeigh, Mitchelstown, Co. Cork	Agricultural Contractor	1,725.00	2
O'Riordan, Martin	Watergrasshill, Co. Cork	Mechanic	2,400.00	3
Screenprint Engineers Ireland Ltd.	124, Killinarden Estate, Tallaght, Dublin 24	Screenprint Repairs	57,800.00	20
Walpole, Larry	Shopping Arcade, Main Street, Castlebar, Co. Mayo	Hair Salon Proprietor	1,500.00	2

FAILURE TO LODGE P35 RETURN(S)

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Aziz, Anwar	17, South Great Georges Street, Dublin 2	Restaurateur	2,535.00	1
Deans, Alan	Unit B4, Oakfield Estate, Dublin 22	Light Engineering	2,535.00	1
Farrelly, Thomas	1, Pinebrook Lawn, Clonsilla, Dublin 15	Building Contractor	750.00	1
Glengrove Developments Ltd.	3rd Floor, Central Chambers, Dame Court, Dublin 2	Builders	750.00	1
Ideal Recruitment Consultants Ltd.	129, Cromwellsfort Road, Walkinstown, Dublin 12	Advertising	2,535.00	1
Legend Care Ltd.	39/40, Upper Mount Street, Dublin 2	Textile Manufacturers	2,535.00	1
Murphy, Raymond	Tinnies, Valentia, Co. Kerry	Plasterer	750.00	1
O'Brien, John	Rackards, Kilanne, Co. Wexford	Publican	2,535.00	1

SUBMISSION OF INCORRECT VAT RETURNS/FAILING TO KEEP RECORDS OF ALL TRANSACTIONS IN RELATION TO VAT/UNLAWFUL CLAIM FOR VAT REPAYMENTS

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
McDonald, Richard	4 Chambersland Close, New Ross, Co. Wexford	Printing Services	9 months imprison- ment (Suspended)	5

CIGARRETTE SMUGGLING

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Bernotas, Vilius	19, Shandon Mill, Phibsborough, Dublin 7	Security Guard	200.00	1
Bolger, Paul	3, Priory Street, Enniscorthy, Co. Wexford	Builder	300.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Borodavka, Lesya	53, Willowbank, Middleton, Co. Cork	Unknown	400.00	1	O'Connor, Mark	44, Ross Road, Enniscorthy, Co. Wexford	Unknown	300.00	1
Celovalnikova, Julija	65, Valley View, Swords Manor, Swords, Co. Dublin	Fish Filleter	200.00	1	Rudenko, Oleh	27, Parklane Green, Dungarvan, Co. Waterford	Farm Labourer	500.00	1
Curtis, Martina	2, George Reynolds House, Irishtown, Dublin 4	Unknown	400.00	1	Tsedendamba, Enkhtuya	12, Smithfield Lofts, Dublin 7	Student	1,200.00	1
Dardis, Jennifer	11, North Strand Road, Dublin 1	Unknown	400.00	1	Wolfe, Thomas	4, Blackhorse Downs, Blackhorse Avenue, Dublin 7	Dairy Products Distributor	1,000.00	1
Dardis, Joan	11, North Strand Road, Dublin 1	Carer	500.00	1	Zolins, Sergejs	16, Joseph Street, Limerick, Co. Limerick	Glazier	1,000.00	1
Dardis, Joleen	11, North Strand Road, Dublin 1	Unknown	400.00	1					
Dardis, Martina Margaret	11, North Strand Road, Dublin 1	Unknown	400.00	1					
Davaajav, Nyamdavaa	Apartment 8, North Circular Road, Dublin 1	Student	2,000.00	2					
Dillon, Michael Patrick	20, Brabazon Street, The Coombe, Dublin 8	Unknown	200.00	1					
Hynes, Alison	50, Rafters Road, Drimnagh, Dublin 12	Unknown	200.00	1					
McKeon, Thomas	Dunbracken, Magheraclone, Carrickmacross, Co. Monaghan	Builder	500.00	1					
McLoughlin, Josephine	142, Woodbine Drive, Raheny, Dublin 5	Chef	400.00	1					
Morozova, Alla	5, Canning Place, Newbridge, Co. Kildare	Unknown	500.00	1					
Murphy, Rita	4, Summerhill Parade, Dublin 1	Unknown	500.00	1					
Nikiforovs, Sergejs	23, Abbeyvale View, Swords Manor, Swords, Co. Dublin	Unknown	400.00	1					
O'Brien, Clint	20, Marmion Court, Blackhall Street, Dublin 7	Unknown	500.00	1					
ALCOHOL SMUGGLING									
					Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
					Casey , David	33, Lower Georges Street, Mitchelstown, Co. Cork	Computer Operator	600.00	1
					Li, Gang	223, New Hardwicke Apartments, Church Street, Dublin 7	Shopkeeper	1,200.00	1
ILLEGAL SELLING OF CIGARETTES									
					Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
					Hackett, Con	“Splash and Save”, O'Connor Square, Enenderry, Co. Offaly	Shopkeeper	1,000.00	1
					Kane, Paula	13, New Street North, Dublin 7	Street Trader	950.00	1

MIS-USE OF MARKED MINERAL OIL

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Belton, Patrick	Magoney, Inniskeen, Co. Monaghan	Haulier	1,200.00	1	Leanagh, Martin Edward	Cornacarrow, Tullyhahinera, Castleblayney, Co. Monaghan	Crane Hire and Demolition Business Operator	2,000.00	1
Berry, Larry	Riverside, Waterford Road, New Ross, Co. Wexford	Unknown	2,500.00	2	Liskevin Transport Ltd.	Liskevin, Kilskyre, Kells, Co. Meath	Transport Company	950.00	1
Casey, John	Cromane, Killorglin, Co. Kerry	Fish Exporter	950.00	1	McCarthy, Noel	Farren, Co. Cork	Builder	950.00	1
Corduff, Oliver	19, Castlehill, Slane, Co. Meath	Haulier	1,000.00	1	McConelogue, James	Carmaddy, Burt, Co. Donegal	Unknown	1,265.00	1
Diggin, Nesson	West Laharn, Killorglin, Co. Kerry	Haulier	950.00	1	McDaid, Lawrence	c/o Halfway House, Tooban, Burnfoot, Co. Donegal	Publican and Quarry Owner	1,250.00	1
Doherty, Charlie	Cranny, Inver, Co. Donegal	Haulier	1,200.00	1	McGuire Haulage Ltd.	Ahenure, Callan, Co. Kilkenny	Haulier	950.00	1
Doherty, Thomas	Cashel, Gleneely, Co. Donegal	Unknown	950.00	1	McKeown, Andrew	Roo, Ballybay, Co. Monaghan	Plumber	950.00	1
Donovan, Martin	16, Clancy Park, Ennis, Co. Clare	Unknown	1,300.00	1	McLaughlin, Declan	Carrowmore, Malin, Co. Donegal	Haulier	950.00	1
Duggan, Vincent	Drumarkin, Cloone, Carrick-On-Shannon, Co. Leitrim	Farmer	1,100.00	1	Murphy, Colm	Monadrishane, Kilworth, Fermoy, Co. Cork	Plant Hire Operator and Agricultural Services	2,500.00	1
Forde, Cronan	Tarmon, Carron, Ennis, Co. Clare	Stoneworker and Farmer	950.00	1	Murphy, Sean	Milltown, Newbridge, Co. Kildare	Driver	950.00	1
Flynn Crane & Machinery Hire Ltd.	5, The Glen, Blessington Abbey, Blessington, Co. Wicklow	Crane and Machinery Hire	950.00	1	O'Brien, Patrick	Ballynahinch, Knocklong, Co. Limerick	Farmer	950.00	1
Harley, Declan	Tullyally, Redcastle, Co. Donegal	Plant Hire Operator	1,900.00	1	Barry O'Keefe t/a Barra Oil	39, Willsgrove, Cahercalla, Ennis, Co. Clare	Oil Distributor	950.00	1
Hogford Ltd.	23, Westcourt, Caherslee, Tralee, Co. Kerry	Courier Company	1,900.00	2	Pothman, Elena	Echo Equestrian Centre, Rahill, Rathvilly, Co. Carlow	Showjumping Trainer	1,200.00	1
Kehoe, Michael	Coolkisha, Coachford, Co. Cork	Unknown	950.00	1	Reilly, Dessie	Drumkilroosk, Derrylane, Killeshandra, Co. Cavan	Quarry Owner	950.00	1
Killarney Telecommunications Ltd.	Unit 11, Maynooth Business Park, Maynooth, Co. Kildare	Communication Installations	950.00	1	Reilly, Fergal	Derrindrehid, Killeshandra, Co. Cavan	Farmer	1,400.00	1
					Rowan Civil Engineering Ltd.	Coolygorman, Broadford, Co. Limerick	Plant and Equipment Contractor	1,900.00	2

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Scanlon, John	Breaghva, Kilkee, Co. Clare	Part Time Fisherman and Part Time Builder	1,300.00	1
Spillane, Michael	Clongill, Donaghpatrick, Navan, Co. Meath	Farmer	950.00	1
Staunton, Kieran	Castlecarra, Clogher, Claremorris, Co. Mayo	Plumbing Contractor	950.00	1
Stevinstown Transport Ltd.	Midland House, Athgarvan, Newbridge, Co. Kildare	Haulier	950.00	1
Sullivan, Seamus	Kilmore, Street, Mullingar, Co. Westmeath	Agricultural Contractor	950.00	1
Quigley, Christopher	39, Bramley Crescent, Castleknock, Co. Dublin	Self Employed Paving Contractor	950.00	1
Tarpey, Gerard	Kilmacumsey, Elphin, Co. Roscommon	Farmer	1,000.00	1
Thorne, Andrew	Sandy Lane, Rush, Co. Dublin	Market Gardener and Haulier	950.00	1
Vaughan Oil Company Ltd.	Ennistymon Road, Milltown, Malbay, Co. Clare	Oil Retailer and Garage Owner	1,250.00	1
Vincent Byrne & Sons Ltd.	Shraugh, Gowran, Kilkenny, Co. Kilkenny	Transport Company	1,900.00	2
Walsh, John	Main Street, Bansha, Co. Tipperary	Haulier	950.00	1
Walsh, Joseph	97, Dolmen Gardens, Carlow, Co. Carlow	Building Contractor	950.00	1
Whelan, Jackie	Tullagower Quarry, Killimor, Kilrush, Co. Clare	Quarry Owner	1,900.00	2
Yellowstone C & D Ltd.	Montague, Gorey, Co. Wexford	Haulage Company	2,850.00	3

SALE/DELIVERY OR USE OF LAUNDERED OIL

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
D.J. Hanley Removals and Storage Ltd.	Main Street, Newtown- mountkennedy, Co. Wicklow	Haulage Company	950.00	1
Flanagan, Kevin	Loran Pike-Of- Rushall, Co. Laois	Haulier	5,700.00	4
John Campbell Transport Ltd.	7, Park Street, Dundalk, Co. Louth	Haulage Company	1,900.00	2
Kieran Mooney Haulage Ltd.	Earlsgarden, Attanagh, Co. Kilkenny	Haulage Company	3,500.00	3
Manning Brothers Plant Hire Ltd.	Ballagh, Newtownforbes, Co. Longford	Haulage Company	5,700.00	3
Smith, Paul	Rathkenny, Navan, Co. Meath	Haulier	950.00	1
Tiger Oil Company Ltd.	Boyne Business Park, Greenhills, Drogheda, Co. Louth	Retail Oil Company	3,000.00	2
Tinkler, Owen	Painstown Service Station, Painstown Cross, Clane, Co. Kildare	Petrol Service Station Proprietor	3,000.00	2

FAILURE TO HOLD A CURRENT LIQUOR LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Acer Hotels Ltd.	The Atlantic Hotel, Main Street, Lahinch, Co. Clare	Hotelier	632.50	1
Ashdale Industries Ltd.	The Shamrock Inn, Main Street, Lahinch, Co. Clare	Hotel	632.50	1
Bireena Ltd.	The Bakery Restaurant, Church Street, Wicklow, Co. Wicklow	Restaurateur	600.00	1

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)	Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Black, Graham	t/a Spar, Units 3 & 4, Hilltop Shopping Centre, Raheny, Dublin 5	Shopkeeper	1,000.00	1	McElearney, Carmel	The Sally, Creewood, Slane, Co. Meath	Publican	632.50	1
Caira, Simone	t/a La Giostra, Fair Green, Ardree, Co. Louth	Restaurateur	637.50	1	McLaughlin, Thomas	The Glenveigh Inn, Termon, Co. Donegal	Publican	1,000.00	1
Carty, Paul	t/a The Pipers Inn, Ogonnelloe, Killaloe, Co. Clare	Publican	632.50	1	O'Donnell, Malachy	Alpine Stores, 4, Castle Village, Celbridge, Co. Kildare	Shopkeeper	633.00	1
Chen, Shi Ming	t/a Café East, 25, Main Street, Midleton, Co. Cork	Restaurateur	650.00	1	O'Leary, Patricia	The Cork Arms , 23, McCurtain Street, Cork, Co. Cork	Publican	900.00	1
Donohue, Diarmuid	Tonlegee Service Station, Kilkenny Road, Athy, Co. Kildare	Service Station Proprietor	632.50	1	O'Neill, Bobby	t/a South 51 Pub 51, South Main Street, Wexford, Co. Wexford	Publican	950.00	1
Faiz Catering Ltd.	38, Ashe Street, Clonakilty, Co. Cork	Restaurant	635.00	1	Orlandi, Lucio	t/a La Cucina, Smarmore Castle, Smarmore, Ardee, Co. Louth	Restaurateur	637.50	1
Hannon, William	Rosie's Bar, Drumkeen, Co. Donegal	Publican	1,000.00	1	P.D.A. Hotels Ltd.	Lisscannor, Co. Clare	Hotel	632.50	1
Hickey, Denis	t/a The Bush Bar, Coomlogane Street, Milstreet, Co. Cork	Publican	650.00	1	Reck, Declan	t/a Lilys Gala, Aghards House, Thornhill, Celbridge, Co. Kildare	Shop Proprietor	633.00	1
Ho, Tin Sung	Jasmine, 82, Main Street, Midleton, Co. Cork	Restaurateur	650.00	1	Square Garden Ltd.	10, Market Square, Navan, Co. Meath	Publican	632.00	1
Hughes, Brighid	t/a Tigh Hughes, Spiddal, Co. Galway	Publican	632.50	1	Stimpson, James	The Huntsman Inn Ltd, Upper Irishtown, Gormanston, Co. Meath	Publican	632.50	1
Kelly, Brian	t/a Kellys Gala, Greengates, Blackrock, Co. Louth	Shopkeeper	632.50	1	Talukder, Feroz	t/a Rajdulal Tandoori Restaurant, Unit 9a, Longford Retail Park, Co. Longford	Restaurateur	800.00	1
Leddy, Noel	Brusky, Bellananagh, Ballinagh, Co. Cavan	Shopkeeper	800.00	1	Wilde, David	Cloghan Lodge Hotel, Cloghan, Co. Donegal	Hotelier	800.00	1
McAnenly, Geraldine	t/a Blackwater Cottage, Moybridge, Emyvale, Co. Monaghan	Publican	635.00	1	Woods, Geraldine	The Shannon House, Dowra, Co. Cavan	Publican	1,265.00	1
McDermott, Thomas	Clonaslee Inn, Tinnahinch, Clonaslee, Co. Meath	Publican	634.50	1					

FAILURE TO HOLD A CURRENT MINERAL OIL LICENCE

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
Crotty, Liam	t/a Crotty's, Drumgoa, Killeshandra, Co. Cavan	Service Station Proprietor	1,300.00	1
Davey, Joseph	Rathdowney Motor Works, Rathdowney, Co. Laois	Mineral Oil Retailer	1,500.00	1
Keane, Margaret	Cloonfad, Ballinlough, Co. Roscommon	Service Station Proprietor	1,500.00	1
Kearney, Michael	Dublin Road, Granard, Co. Longford	Service Station Proprietor	950.00	1
Manley Creed, Freda	Kilmore, Ballingeary, Co. Cork	Shopkeeper	1,000.00	1
Treanor, Edward	Treanor's Filling Station, Athlone Road, Ballymahon, Co. Longford	Shop and Garage Owner	3,000.00	1

FAILURE TO HOLD A CURRENT LICENCE RE HOUSE**AGENT/AUCTIONEER**

Name	Address	Description/ Occupation	Fine/ Penalty €	No. of Charges (Con- victions)
O'Sullivan, Timothy Joseph	Main Street, Maynooth, Co. Kildare	Auctioneer/ Estate Agent/ Valuer/Mortgage Broker	630.00	1

Part II

LIST COMPILED PURSUANT TO SECTION 1086 OF THE TAXES CONSOLIDATION ACT, 1997, IN RESPECT OF THE PERIOD BEGINNING ON 1 JANUARY 2007 AND ENDING ON 31 MARCH 2007, OF EVERY PERSON — in whose case the Revenue Commissioners accepted a settlement of the kind mentioned in Subsection (2) of the said Section 1086. The total number of settlements published is **150**. The total value of these settlements is **€34,345,779.94**.

Note: Settlements are not published where the amount is less than the threshold (€12,700 or €30,000), where the amount of fine or other penalty does not exceed 15% of the amount of tax or where the taxpayer has, in advance of any Revenue investigation, voluntarily furnished complete information relating to undisclosed tax liabilities.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
AMBER OIL PRODUCTS,	ACRES, FERMOY, CO. CORK.	FUEL DISTRIBUTOR	257,928.00	764,846.00	1,022,774.00	Underdeclaration of Corporation Tax & VAT. Revenue Offshore Assets Investigation Case.
ARDEALUL PLASTERERS LTD.,	BRACETOWN, DUNBOYNE, CO. MEATH.	PLASTERING CONTRACTORS	71,877.92	16,595.06	88,472.98	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
BALLYMOTE CONSTRUCTION LTD.,	AUGHASLANE, DUMCONG, CARRICK-ON-SHANNON, CO. LEITRIM.	BUILDING CONTRACTORS	34,246.00	6,272.00	40,518.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
BATES, WILLIAM IVAN	DROMORE BIG, FEDDYGLASS, RAPHOE, CO. DONEGAL.	FARMER	16,603.00	35,216.00	51,819.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BEHAN, GLEN	24 PORTLAND STREET NORTH, DUBLIN 1.	PLASTERER	18,167.00	12,720.00	30,887.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
BENNETT, WILLIAM	5A DEANROCK COTTAGES, TOGHER, CORK.	COMPANY DIRECTOR	93,168.00	148,049.00	241,217.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
BOURKE, MICHAEL	MAIN STREET, ASKEATON, CO. LIMERICK.	TAXI OPERATOR	26,630.00	47,609.00	74,239.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BRADY, JOHN	30 FAIRFIELD ROAD, GLASNEVIN, DUBLIN 9.	COMPANY DIRECTOR	9,604.40	6,174.95	15,779.35	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
BRESLIN, GERARD	GORTANNEY, QUIGLEY'S POINT, CO. DONEGAL.	BUILDER	18,088.00	36,673.00	54,761.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
BURNS, J. K.	11 NEWCASTLE PARK, GALWAY.	RETIRED NURSING HOME PROPRIETOR	16,999.00	20,048.00	37,047.00	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
BUSHER, JAMES	THE AVENUE, MULGANNON, CO. WEXFORD.	RETIRED DIRECTOR	7,500.00	17,500.00	25,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
BUTLER, JOSEPH	FARNAHOE, INNISHANNON, CO. CORK.	HAULIER	58,256.00	69,923.00	128,179.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
BYRNE, ANTHONY	MULLAVALLEY, LOUTH VILLAGE, DUNDALK, CO. LOUTH.	WINDOW BLINDS MANUFACTURER	41,129.00	22,454.00	63,583.00	Underdeclaration of VAT. Revenue Audit Case.
CAHALAN, RAYMOND	BALLYLUSKEY, ARDCRONEY, NENAGH, CO. TIPPERARY.	BUILDER	23,490.00	9,209.00	32,699.00	Underdeclaration of VAT. Revenue Audit Case.
CAREY, ANTHONY	CARMODY STREET, ENNIS, CO. CLARE.	EMPLOYEE	22,119.00	33,343.00	55,462.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
CASTLELOUGH CONSTRUCTION COMPANY LTD.	MUCKROSS ROAD, KILLARNEY, CO. KERRY.	BUILDING CONTRACTORS	69,416.00	24,948.00	94,364.00	Underdeclaration of VAT. Revenue Audit Case.
CHAN, MAN CHEONG	COMMON QUAY STREET, WEXFORD.	RESTAURATEUR	9,405.00	7,177.00	16,582.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CHEUNG, PUI TIM	UNIT 2 BALLYDAHEEN EAST, MALLOW, CO. CORK.	FAST FOOD RETAILER	6,734.00	6,266.00	13,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
CHIN CAN COOK LTD.,	BRIDE STREET, WEXFORD.	RESTAURATEURS	86,204.00	78,360.41	164,564.41	Underdeclaration of Income Tax, PAYE/PRSI & VAT. Revenue Audit Case.
CLANCY, MICHAEL	CROVAUGHAN, KILDYSART, CO. CLARE.	COMPANY DIRECTOR	194,532.00	329,384.00	523,916.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
COLE, EAMONN	10 RIVERSIDE, VIRGINIA, CO. CAVAN.	COMPANY DIRECTOR	52,238.00	103,399.00	155,637.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
COLE, RAY	MAGHERA, VIRGINIA, CO. CAVAN.	COMPANY DIRECTOR	41,869.00	73,265.00	115,134.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
CONNOLLY, GERARD	SHEEAUN, THE KERRIES, TRALEE, CO. KERRY.	RETIRED JEWELLER	302,500.00	998,250.00	1,300,750.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
CONNORS, FRANCIS	BALLYSHEA, CRAUGHWELL, CO. GALWAY.	BUILDER	23,250.00	41,478.00	64,728.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
COURTMACSHERRY BUILDING DEVELOPMENTS LTD.,	COPLEY STREET, CORK.	BUILDING DEVELOPERS	26,000.00	9,000.00	35,000.00	Underdeclaration of Income Tax & Relevant Contracts Tax. Revenue Audit Case.
CUMMINS, PATRICK	PEPPERSTOWN, ARDEE, CO. LOUTH.	BUILDING CONTRACTOR	6,909.00	11,608.00	18,517.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DALTON, WILLIAM	BATT ST., WEXFORD.	GENERAL MECHANICAL ENGINEER	7,557.20	9,072.80	16,630.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
DOWDALL, CON	COOLCOTTS, CO. WEXFORD.	EMPLOYEE	18,585.00	41,580.00	60,165.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
DUGGAN, DOMINIC	GRENADA, THE GRANGE, KILBRIDE, MULHUDDART, DUBLIN 15.	ARMY SURPLUS STORE PROPRIETOR	86,381.00	56,830.00	143,211.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
DUNWAL CONSTRUCTION LTD.,	LISLEA, ACLARE, CO. SLIGO.	BUILDING CONTRACTORS	39,226.00	36,975.00	76,201.00	Underdeclaration of VAT & Corporation Tax. Revenue Audit Case.
EATZEN LTD.,	UNIT 4A, PHASE 1, ASHBOURNE TOWN CENTRE, ASHBOURNE, CO. MEATH.	RESTAURATEURS	28,737.67	13,219.32	41,956.99	Underdeclaration of VAT. Revenue Audit Case.
EMPIRE DRYWALL LTD.,	22 FARNEY STREET, CARRICKMACROSS, CO. MONAGHAN.	PLASTERERS	55,048.00	20,160.00	75,208.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
FANNING, JOHANNA	CLONHASTON , ENNISCORTHY, CO. WEXFORD.	RETIRED COMPANY DIRECTOR	27,062.00	50,067.00	77,129.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
FARM CO AGRI TRADING LTD.,	UNIT 1TB WAREHOUSING, MONANIMY UPPER, KILAVULLEN, MALLOW, CO. CORK.	AGRICULTURAL GOODS SUPPLIERS	20,820.52	8,724.00	29,544.52	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
FAUGHNAN, PATRICK	KILLNASHEE, DRUMLISH, CO. LONGFORD.	PROPERTY DEVELOPER	53,645.00	77,371.00	131,016.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
FAULKNER, BRENDAN	MARKET STREET, ARDEE, CO. LOUTH.	PUBLICAN	13,569.12	35,069.39	48,638.51	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
FEE, ANTHONY	SUNNYMEADE, CATHEDRAL ROAD, CAVAN.	EMPLOYEE	12,865.00	20,581.00	33,446.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
FINN, BENJAMIN	LISMIRE, NEWMARKET, CO. CORK.	CAR SALES AGENT	57,250.00	154,523.00	211,773.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
GALLAGHER, PATSY	STRAOUGHTER, KILRAINE, CO. DONEGAL.	TARMACADAM CONTRACTOR	28,663.00	30,990.00	59,653.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
GALVIN, JOHN B.	17 CLYBAUN HEIGHTS, KNOCKNACARRA, SALTHILL, GALWAY.	RETIRED EMPLOYEE	33,994.00	55,202.46	89,196.46	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
GAVIN, PETER	8 MEADOW GROVE, BALLYBANE, CO. GALWAY.	RETIRED EMPLOYEE	30,664.00	39,163.00	69,827.00	Underdeclaration of Income Tax & Capital Acquisitions Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
GDS PARTNERSHIP,	LUNG, BALLAGHADEREEN, CO. ROSCOMMON.	GARAGE PROPRIETORS	55,416.00	34,584.00	90,000.00	Underdeclaration of VAT. Revenue Audit Case.
GEANEY, JEREMIAH	INCHERA, KILMOYEMOGUE, WEST KILMEADEN, CO. WATERFORD.	COMPANY DIRECTOR	80,884.00	132,674.00	213,558.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case
GORMANS SUPERMARKET LTD.,	THE MILL HOUSE, MAIN STREET, CELBRIDGE, CO. KILDARE.	SUPERMARKET PROPRIETORS	33,687.00	35,769.97	69,456.97	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
GRAHAM, FRANK	HOLDENS RATH, DUNBELL, CO. KILKENNY.	FARMER	15,398.00	40,734.00	56,132.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
GREENE, JOHN	LOWVILLE, AHASCRAUGH, BALLINASLOE, CO. GALWAY.	FARMER	73,154.32	153,834.68	226,989.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
GRIER, STEPHEN	CLOUGHERNAL, GRANARD, CO. LONGFORD.	FARMER	42,307.00	84,330.00	126,637.00	Underdeclaration of Income Tax, Revenue Single Premium Insurance Products Case.
HAMMOND, DAVID	174 ABBEY DRIVE, NAVAN ROAD, DUBLIN 7.	COMPANY DIRECTOR	15,026.00	27,689.00	42,715.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.
HARRINGTON, FRANK	GLANN, KILKELLY, CO. MAYO.	COMPANY DIRECTOR & FARMER	11,932.00	8,550.00	20,482.00	Underdeclaration of Income Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
HARTY, MICHAEL	CLOVELLY, BALTRASNA, ASHBOURNE, CO. MEATH.	CLOTHING RETAILER	495,533.00	1,095,383.00	1,590,916.00	Underdeclaration of Income Tax, VAT & Capital Gains Tax. Revenue Bogus Non-Resident Account Case.
HAYES, JOHN	CLONARD HOUSE, CLONARD GREAT, CO. WEXFORD.	FARMER	62,821.46	132,536.92	195,358.38	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case & Offshore Assets Investigation Case.
HAYES, WILLIAM	BALLYGURTEEN, ROSCREA, CO. TIPPERARY.	ROOFER	30,122.00	14,780.00	44,902.00	Underdeclaration of Income Tax, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
HEALY, SEAN	BOHERNASUP, BALLINA, CO. MAYO.	COMPANY DIRECTOR	129,623.00	396,941.00	526,564.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.
HERITAGE PROPERTIES LTD.,	ST. DOOLAGH'S PARK, MALAHIDE ROAD, BALGRIFFIN, DUBLIN 17.	PROPERTY DEVELOPERS	2,148,723.00	1,332,791.00	3,481,514.00	Underdeclaration of VAT. Revenue Audit Case.
HICKEY (DECEASED), GERALD	66 MERRION VILLAGE, MERRION ROAD, DUBLIN 4.	RETIRED SOLICITOR	366,000.00	659,720.00	1,025,720.00	Underdeclaration of Income Tax. Revenue Ansbacher Investigation Case.
HIGGINS, JOHN	DRIMARK, DONEGAL.	RETIRED EMPLOYEE	16,870.00	40,159.00	57,029.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
HIGGINS, MARGUERITE & MARSELLA, JOSEPH	WALKIN STREET, KILKENNY.	RESTAURATEURS	65,758.00	73,242.00	139,000.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
HOEY, JOHN	DRUMASS, INNISKEEN, CARRICKMACROSS, CO. MONAGHAN.	FUEL DISTRIBUTOR	14,593.00	11,944.75	26,537.75	Underdeclaration of VAT. Revenue Audit Case.
HOWLEY CIVIL ENGINEERING LTD.,	FLOOR 3, NORTH POINT HOUSE, NORTH POINT BUSINESS PARK, NEW MALLOW ROAD, CO. CORK.	ENGINEERING CONTRACTORS	1,884,076.00	1,288,363.00	3,172,439.00	Underdeclaration of VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
J COONEY CONSTRUCTION LTD.,	BULGAN, ENNISCORTHY, CO. WEXFORD.	BUILDING CONTRACTORS	10,953.00	11,584.00	22,537.00	Underdeclaration of Income Tax, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
JOE SWEENEY & SONS LTD.,	THE GLEBE, DONEGAL.	BUILDING CONTRACTORS	11,262.00	3,819.00	15,081.00	Underdeclaration of VAT & Relevant Contracts Tax. Revenue Audit Case.
JOHN SLATTERY & CO. LTD.,	69/70 PEARSE ST., NENAGH, CO. TIPPERARY.	DRAPERY & FURNITURE SUPPLIERS	41,361.01	78,077.67	119,438.68	Underdeclaration of VAT. Revenue Audit Case.
JORDAN, FRANCIS	COLLOONEY, CO. SLIGO.	RETIRED GARAGE PROPRIETOR	166,973.00	336,539.00	503,512.00	Underdeclaration of Income Tax, Revenue Offshore Assets Investigation Case.
JOYCE, THOMAS	SUMMERVILLE, ROSBEG, WESTPORT, CO. MAYO.	COMPANY DIRECTOR	14,572.00	32,085.00	46,657.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KELLY, LIAM	15 FOREST PARK, KILLYGORDON, DONEGAL.	BLOCKLAYER	65,780.00	34,220.00	100,000.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
KELLY, MICHAEL	74 MARSH ROAD, DROGHEDA, CO. LOUTH.	PLANT HIRE CONTRACTOR	16,968.00	23,305.00	40,273.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
KELLY, MICHAEL JAMES	CARRACHS, BALLINLOUGH, CASTLEREA, CO. ROSCOMMON.	FARMER	49,329.00	68,037.00	117,366.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LANE, DANIEL	FINUGE, LIXNAW, CO. KERRY.	RETIRED FARMER	7,218.00	21,439.00	28,657.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
LANGAN, GERARD	KNOCKHOUSE, KILMACOW, CO. KILKENNY.	COMPANY DIRECTOR	148,110.00	195,458.00	343,568.00	Underdeclaration of Capital Gains Tax. Revenue Audit Case.
LEONARD, PATRICK	DROMIN, KILMALLOCK, CO. LIMERICK.	BUILDER	35,851.60	36,005.40	71,857.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
LOGAN, MICHAEL	101 KENLEY GRANGE HEIGHTS, DOUGLAS, CORK.	RETIRED EMPLOYEE	21,464.00	50,084.00	71,548.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
LOGUE DEREK & SLATTERY PETRA	SPANISH POINT, CO. CLARE.	HOTELIERS	165,901.00	86,842.00	252,743.00	Underdeclaration of PAYE/PRSI & VAT. Revenue Audit Case.
LOUGHRAN, SIMON	75 BLACKROCK ROAD, COOKSTOWN, CO. TYRONE.	HAULIER	245,395.00	89,155.00	334,550.00	Underdeclaration of Income Tax, VAT & Relevant Contracts Tax. Revenue Audit Case.
LYONMAC DEVELOPMENTS,	COOLE, GARADICE, KILCOCK, CO. MEATH.	BUILDING CONTRACTOR	111,700.00	46,213.83	157,913.83	Underdeclaration of Income Tax, Relevant Contracts Tax & VAT. Revenue Audit Case.
MACARI, ALBERTO	MONTATTICO, CASALATTICO, FROSINONE, ITALY.	RETIRED RESTAURATEUR	7,356.00	21,114.00	28,470.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MACARI, SALVATORE	CHAPEL VIEW, DONABATE, CO. DUBLIN .	FAST FOOD RETAILER	24,000.00	76,000.00	100,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MACKLIN, PATRICK	26 NORTH ROAD, MONAGHAN.	SOLICITOR	715,787.00	1,479,213.00	2,195,000.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MADDOCK, DAVID	BALLYQUIN, MULLINAVAT, CO. KILKENNY.	FARMER	71,932.00	146,045.00	217,977.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MAGUIRE, SEAN	14 GLENART AVE., BLACKROCK, CO. DUBLIN.	RETIRED COMPANY DIRECTOR	25,215.68	22,449.31	47,664.99	Underdeclaration of Income Tax. Revenue Audit Case.
MAHONEY, DAVID	24 CELTIC PARK AVENUE, BEAUMONT, DUBLIN 9.	BREAD AGENT	26,077.94	18,346.26	44,424.20	Underdeclaration of Income Tax. Revenue Audit Case.
MARSHALL, EDMUND	16 CANNON'S COURT, MOUNTCHARLES, DONEGAL.	PUBLICAN	14,511.00	10,489.00	25,000.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MCCARTNEY, PETER J	21 BRIEL MANOR, TINURE, DUNLEER, CO. LOUTH.	ELECTRICAL CONTRACTOR	15,340.00	6,449.00	21,789.00	Underdeclaration of VAT. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCCONNELL, ALAN	BALLINREA, CARRIGALINE, CO. CORK.	POULTRY FARMER	7,533.00	18,144.00	25,677.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCCONNON, GERARD	LETGONNELLY, EMYVALE, CO. MONAGHAN.	FARMER/ANTIQUES DEALER	40,455.00	38,027.00	78,482.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCDONNELL, ELIZABETH	BALLYMORE, KILLINICK, CO.WEXFORD.	RESTAURATEUR	49,378.35	46,708.65	96,087.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
MCDONNELL, JOHN	FURZIESTOWN, TACHUMSHIN, CO. WEXFORD.	BUILDER & COMPANY DIRECTOR	145,043.00	157,710.00	302,753.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
MCDONNELL, MICHAEL	GREENFIELDS, KILLINICK, CO. WEXFORD.	BUILDER & COMPANY DIRECTOR	137,146.00	196,695.00	333,841.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Single Premium Insurance Products Case.
MCENERY, DENIS	DROMIN, BALLYBUNION, CO. KERRY.	FARMER	20,271.00	53,927.00	74,198.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MCGOVERN, UNA	6 SUNBURY GARDENS, DARTRY ROAD, DUBLIN 6.	RETIRED LANDLORD	12,717.00	20,021.00	32,738.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
MCGRATH, ARTHUR	LISNALANNIVE, MITCHELSTOWN, CO. CORK.	PUBLICAN	85,135.36	57,840.64	142,976.00	Underdeclaration of Income Tax, VAT, PAYE/PRSI & Capital Gains Tax. Revenue Audit Case.
MCKENNA, GREGORY	MULLAN ROAD, EMYVALE, CO. MONAGHAN.	COMPANY DIRECTOR	27,475.00	71,376.00	98,851.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MCLAUGHLIN, PETER	NEWTOWN-CUNNINGHAM, LETTERKENNY, CO. DONEGAL.	PUBLICAN	71,098.00	128,902.00	200,000.00	Underdeclaration of Income Tax & VAT. Revenue Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MCLOUGHLIN, MICHAEL	70 LEINSTER ROAD, RATHMINES, DUBLIN 6.	DENTIST	389,627.00	867,524.00	1,257,151.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case, Offshore Assets Investigation Case & Single Premium Insurance Products Case.
MCCMAHON, JOHN	STRADEEN, BALLYMACKEY, CARRICKMACROSS, CO. MONAGHAN.	COMPANY DIRECTOR	72,525.00	187,853.00	260,378.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
MCCNALLY, HUGH	MULLAGHDUN, CLONES ROAD, MONAGHAN.	COMPANY DIRECTOR	382,517.00	958,533.06	1,341,050.06	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Single Premium Insurance Products Case.
MCCNAMARA, STEPHEN	KILLARDA, LISSELTON, LISTOWEL, CO. KERRY.	FARMER	25,006.00	58,204.00	83,210.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MOLONEY, FINTAN	6 WOODLAWN, LAHINCH, CO. CLARE.	EMPLOYEE	26,915.00	63,024.00	89,939.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MONAGHAN, GILLIAN	66 ELMFIELD AVE, CLAREHALL, DUBLIN 13.	BEAUTICIAN	63,347.00	60,593.00	123,940.00	Underdeclaration of Income Tax, VAT & PAYE/PRSI. Revenue Audit Case.
MORAN, MARK	OLDTOWN, ROSSLARE, CO. WEXFORD.	CARAVAN & CAMPING SITE OPERATOR	89,720.65	133,896.75	223,617.40	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
MORAN, PAUL	CARHAN ROAD, CAHERCIVEEN, CO. KERRY.	COMPANY DIRECTOR	24,864.00	48,195.00	73,059.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
MORRIS, JAMES	CLOONKEA, EYRECOURT, CO. GALWAY.	FARMER	283,927.00	697,731.00	981,658.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
MORROW, THOMAS J.	LURGAN, ROSSNOWLAGH, CO. DONEGAL.	FARMER	51,902.00	99,724.00	151,626.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
MOYNIHAN, DANIEL J.	DUNRINE, TRALEE ROAD, KILLARNEY, CO. KERRY.	PAINTING CONTRACTOR	8,095.00	14,947.00	23,042.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MULCAIR, JAMES	RATHMORE, MEANUS, KILMALLOCK, CO. LIMERICK.	FARMER	22,862.00	69,673.00	92,535.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
MURPHY, EDWARD	MONREAD ROAD, NAAS, CO. KILDARE.	COMPANY DIRECTOR	32,935.00	66,754.00	99,689.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
MURRAY, COLM	NICHOLASTOWN, KILCULLEN, CO. KILDARE.	COMPANY DIRECTOR	17,074.00	50,719.00	67,793.00	Underdeclaration of Income Tax & VAT. Revenue Single Premium Insurance Products Case.
MURTAGH, EUGENE	LISLEA, ACLARE, CO. SLIGO.	HAIRDRESSER	41,603.00	77,441.00	119,044.00	Underdeclaration of Income Tax, Revenue Single Premium Insurance Products Case.
NATURES HAND (CRESCENT) LTD.,	CRESCENT SHOPPING CENTRE, DOORADOYLE, LIMERICK.	HEALTH FOOD RETAILERS	122,561.00	62,320.00	184,881.00	Underdeclaration of VAT. Revenue Audit Case.
NEARY, LIAM	3 MONTENOTTE GROVE, MONTENOTTE, CORK.	DRAPER	23,644.00	46,883.00	70,527.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
NOLAN, PADRAIG	FEREFAD, LONGFORD.	BUILDER	62,848.00	87,702.00	150,550.00	Underdeclaration of Income Tax, VAT, Capital Gains Tax, & Relevant Contracts Tax. Revenue Audit Case.
O'BYRNE, FRANK	DOONIN, KILCAR, CO. DONEGAL.	FISHERMAN	11,160.00	21,517.00	32,677.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'CALLAGHAN, AIDAN	ST. MARGARET'S ROAD, KILLARNEY, CO. KERRY.	FRUIT AND VEGETABLE WHOLESALER	52,535.00	120,009.00	172,544.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
O'CONNOR, EILEEN	KILKERRIN, BALLINASLOE, CO. GALWAY.	FARMER	25,887.00	59,290.00	85,177.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
O'CONNOR, PATRICK	SHALEE HOUSE, CAPPAROE, NENAGH, CO.TIPPERARY.	FARMER	19,877.00	11,289.10	31,166.10	Underdeclaration of Income Tax. Revenue Audit Case.
ODB CONTRACTING LTD.,	BALLINGLEN, BALLYCASTLE, CO. MAYO.	BUILDING CONTRACTORS	60,226.00	38,138.00	98,364.00	Underdeclaration of VAT. Revenue Audit Case
O'DOWD, AUSTIN	7 LAWSON SPINNEY, MALAHIDE, CO. DUBLIN .	RETIRED EMPLOYEE	56,582.47	127,864.53	184,447.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
O'KEENEY, BRENDAN	GLENLEE HOUSE, FINTRA ROAD, KILLYBEGS, CO. DONEGAL.	PASSENGER TRANSPORT OPERATOR	16,087.00	28,944.00	45,031.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
O'MAHONY, PATRICK	TOAMES EAST, MACROOM, CO. CORK.	FARMER	18,211.00	54,363.00	72,574.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'RAHILLY, CATHAL	THE GLEBE, DONEGAL.	COMPANY DIRECTOR	31,902.00	79,809.00	111,711.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'REILLY, MICHAEL	ASHFORD HOUSE, DRUMALEE, CO. CAVAN.	COMPANY DIRECTOR	25,000.00	35,000.00	60,000.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'REILLY, SEAMUS	2 GLENMONT, SILVERSPRINGS, TIVOLI, CORK.	COMPANY DIRECTOR	148,840.00	351,160.00	500,000.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
O'SHAUGHNESSY, PATRICK JOSEPH	COOLEENS, CHARLEVILLE, CO. CORK.	HAULIER	87,492.00	205,107.00	292,599.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'SULLIVAN, ANTHONY	LISTARKIN, UNION HALL, SKIBBEREEN, CO. CORK.	BUILDER	28,092.00	52,708.00	80,800.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
O'SULLIVAN, BRENDAN	CORBALLY, KILLORGLIN, CO. KERRY.	FARMER	15,186.00	46,928.00	62,114.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Offshore Assets Investigation Case.
O'SULLIVAN, JEREMIAH	13 CRAIG COURT, POPPINTREE, BALLYMUN, DUBLIN 11.	TAXI OPERATOR	28,650.00	25,890.00	54,540.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Audit Case.
POLLARD, JOHN	DAMA, BALLYCALLAN, CO. KILKENNY.	FARMER	5,831.00	13,077.00	18,908.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
QUINN, GERARD	CURRADRISH, FOXFORD, CO. MAYO.	BUILDER	70,480.00	33,694.00	104,174.00	Underdeclaration of VAT. Revenue Audit Case
RING, PATRICK	GURTEENAKILLA, BALLINGEARY, CO. CORK.	FARMER/COMPANY DIRECTOR	36,698.00	111,372.00	148,070.00	Undeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
ROGERS, JOHN	CARNANS, BAILIEBOROUGH, CO. CAVAN.	COMPANY DIRECTOR	7,422.00	11,022.00	18,444.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
ROOFTECH LTD.,	IRISHTOWN, GORMANSTOWN, CO. MEATH.	ROOFING CONTRACTOR SPECIALISTS	17,382.00	8,518.00	25,900.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.
SALLYBROOK CONSTRUCTION LTD.,	BRIDGETOWN, CO. WEXFORD.	BUILDERS	64,117.00	54,215.00	118,332.00	Underdeclaration of VAT & PAYE/PRSI. Revenue Audit Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
SHARKEY, DESMOND	24 NEWTOWN PARK, TALLAGHT, DUBLIN 24.	PROPERTY LETTING	75,000.00	134,600.00	209,600.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case, Single Premium Insurance Products Case & Bogus Non-Resident Account Case.
SHEANON, ANTHONY	OLD GALWAY RD., LOUGHREA, CO. GALWAY.	EMPLOYEE	9,514.15	13,843.22	23,357.37	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case.
SHERIDAN, CATHAL	LISMONAGHAN, LETTERKENNY, CO. DONEGAL.	EMBROIDERER	21,400.00	48,535.00	69,935.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
SLATTERY, STEPHEN	69/70 PEARSE ST., NENAGH, CO. TIPPERARY.	COMPANY DIRECTOR	15,734.90	32,710.40	48,445.30	Underdeclaration of Income Tax. Revenue Audit Case.
SLATTERY, THOMAS	69/70 PEARSE ST., NENAGH, CO. TIPPERARY.	COMPANY DIRECTOR	72,382.84	139,300.39	211,683.23	Underdeclaration of Income Tax. Revenue Audit Case.
SPELLMAN, MICHAEL	BALLYCASHEEN, KILLARNEY, CO. KERRY.	BUILDERS PROVIDERS	51,333.00	88,667.00	140,000.00	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case.
STREAMLINE Pubs LTD.,	CORTOWN, KELLS, CO. MEATH.	PUBLICANS	70,731.00	74,568.25	145,299.25	Underdeclaration of PAYE/PRSI. Revenue Audit Case.
SUSPENDED CEILINGS AND LIGHTING LTD.,	SEAPOINT BUILDING, 44/45 CLONTARF ROAD, DUBLIN 3.	SUSPENDED CEILINGS & ELECTRICAL INSTALLERS	87,882.00	54,153.00	142,035.00	Underdeclaration of PAYE/PRSI & Relevant Contracts Tax. Revenue Audit Case.
SWAN, JOHN	UNIT 2C O'BRIENS ROAD, CO. CARLOW.	GREENGROCER	22,342.00	45,748.00	68,090.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
SWEENEY, MARK	9 SPRINGLAWN CLOSE, BLANCHARDSTOWN, DUBLIN 15.	TILER	40,720.00	42,803.00	83,523.00	Underdeclaration of Income Tax & VAT. Revenue Audit Case.
TARPEY, DAVID	BALLYGLASS, KILKELLY, CO. MAYO.	FRUIT & VEG. RETAILER	204,841.00	414,326.00	619,167.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case.

NAME	ADDRESS	OCCUPATION	TAX	INTEREST AND PENALTIES	TOTAL	ADDITIONAL PARTICULARS
			€	€	€	
THE OLD SHEEBEEN LTD.,	MAIN STREET, MOATE, CO. WESTMEATH.	HOTELIERS	6,319.00	12,527.00	18,846.00	Underdeclaration of VAT. Revenue Audit Case.
TIERNAN, JOHN	FORD DE FYNE, NAUL, CO. DUBLIN .	MARKET TRADER	205,377.00	363,546.21	568,923.21	Underdeclaration of Income Tax. Revenue Offshore Assets Investigation Case & Bogus Non-Resident Account Case.
TULLY, MAIREAD	SUNNYMEADE, CATHEDRAL ROAD, CAVAN.	RESTAURATEUR	23,549.00	60,969.00	84,518.00	Underdeclaration of Income Tax. Revenue Bogus Non-Resident Account Case & Single Premium Insurance Products Case.
VAUGHAN, SEAMUS	KYLEFINCHION, KILNAMARTYRA, MACROOM, CO. CORK.	FARMER/COMPANY DIRECTOR	189,251.00	419,963.00	609,214.00	Underdeclaration of Income Tax & VAT. Revenue Bogus Non-Resident Account Case, Offshore Assets Investigation Case & Single Premium Insurance Products Case.
WALSH (DECEASED), KATHLEEN	3 THREADNEEDLE ROAD, SALTHILL, GALWAY	RETIRED EMPLOYEE	37,722.00	59,602.00	97,324.00	Underdeclaration of Income Tax. Revenue Audit Case.
WALSH, PAUL	1 TRAFALGAR ROAD, GREYSTONES, CO. WICKLOW.	TRAVEL CONSULTANT & RESTAURATEUR	77,584.00	128,966.00	206,550.00	Underdeclaration of Income Tax. Revenue Single Premium Insurance Products Case.
WESTERN BRAND CHICKENS LTD.,	KNOCK ROAD, BALLYHAUNIS, CO. MAYO.	CHICKEN PROCESSORS	48,897.00	18,238.00	67,135.00	Underdeclaration of Relevant Contracts Tax. Revenue Audit Case.
YOUNG (DECEASED), PATRICK	YOUNG'S GARAGE, PORTARLINGTON, CO. LAOIS.	GARAGE PROPRIETOR	69,100.00	125,968.00	195,068.00	Underdeclaration of Income Tax & Capital Gains Tax. Revenue Offshore Assets Investigation Case.

EUROPEAN COMMUNITIES (UNDERTAKINGS FOR COLLECTIVE INVESTMENT IN TRANSFERABLE SECURITIES) (AMENDMENT) REGULATIONS 2003 (S.I. No. 212 of 2003)

Under the powers conferred on the Irish Financial Services Regulatory Authority (the “Financial Regulator”) by the European Communities (Undertakings for Collective Investment in Transferable Securities) (Amendment) Regulations, 2003, the Financial Regulator has authorised the following schemes as Undertakings for Collective Investment in Transferable Securities (UCITS).

<u>Name of UCITS</u>	<u>Date of Authorisation</u>	<u>Name of Management Company</u>	<u>Name of Trustee</u>
Atlante Funds plc	19 April 2007	—	The Governor and Company of the Bank of Ireland Lower Baggot Street Dublin 2
Fortis Investments Funds plc	27 April 2007	—	CACEIS Bank Luxembourg ABN AMRO House IFSC Dublin 1
LSAM SF 3 plc	9 May 2007	Lantern Structured Asset Management Limited 1 George’s Quay Plaza George’s Quay Dublin 2	UBS (Luxembourg) S.A., Dublin Branch 1 George’s Quay Plaza George’s Quay Dublin 2
ILIM Funds plc	22 May 2007	—	Citibank International plc, 1 North Wall Quay, Dublin 1.
SPA ETF plc	30 May 2007	—	BNY Trust Company (Ireland) Limited Guild House Guild Street IFSC Dublin 1.
Harding Loevner Funds plc	31 May 2007	—	Investors Trust & Custodial Services (Ireland) Limited Block D Iveagh Court Harcourt Road Dublin 2.
Charlemagne Emerging Markets Fund plc	14 June 2007	—	PFPC Bank Limited Riverside 2 Sir John Rogerson’s Quay Dublin 2.

IRISH FINANCIAL SERVICES REGULATORY AUTHORITY

20 June, 2007.

[20]

UNIT TRUSTS ACT 1990

Under the powers conferred on the Irish Financial Services Regulatory Authority (the “Financial Regulator”) by the Unit Trusts Act 1990 the Financial Regulator has authorised the following unit trusts:

<u>Name of Unit Trust</u>	<u>Date of Authorisation</u>	<u>Name of Management Company</u>	<u>Name of Trustee</u>
SGAM A.I. Credit Premium Engine Fund	23 April 2007	SGAM (Ireland) Limited IFSC House, IFSC, Dublin 1.	Société Générale S.A. 3rd Floor IFSC House IFSC Dublin 1
Aliseo Europe	26 April 2007	AZ Capital Management Limited 9D. Beckett Way Park West Business Park Dublin 12	PFPC Trustee & Custodial Services Limited Riverside 2 Sir John Rogerson’s Quay Dublin 2
Barep Commodity Arbitrage Leverage Fund	15 May 2007	Barep Asset Management (Ireland) Limited IFSC House International Financial Services Centre Dublin 1	Société Générale S.A. 3rd Floor IFSC House IFSC Dublin 1
SGAM A.I. M2 Umbrella Fund	31 May 2007	SGAM (Ireland) Limited IFSC House, IFSC, Dublin 1.	Société Générale S.A. 3rd Floor IFSC House IFSC Dublin 1

IRISH FINANCIAL SERVICES REGULATORY AUTHORITY
20 June, 2007.

[20A]

IN THE MATTER OF
 CASTLE TAKE AWAY LIMITED
 (In Voluntary Liquidation)
 AND IN THE MATTER OF
 THE COMPANIES ACTS 1963-2006

Notice is hereby given to Section 252 of the Companies Acts 1963-2006 that an Extraordinary General Meeting of the above Company was duly convened and held on 14th June, 2007, and the following Resolutions were passed:

1. "It has been proved to the satisfaction of this Meeting that the Company cannot, by reason of its liabilities, continue its business and that it is advisable to wind up same and that accordingly, the Company be, and is hereby wound up voluntarily."
2. "That Ken Fennell, of Kavanagh Fennell, 14 Pembroke Rd., Ballsbridge, Dublin 4 be appointed Liquidator for the purpose of said winding up."
3. "That the Liquidator's remuneration shall be fixed by reference to the time given by him as a responsible Insolvency Practitioner, and his staff, in attending to matters arising in the winding up and he shall be authorised to pay such time costs and expenses on account of his remuneration and expenses pending the conclusion of the liquidation."

Note: At a subsequent Creditors Meeting, Ken Fennell, of Kavanagh Fennell, 14 Pembroke Rd., Ballsbridge, Dublin 4 was appointed Liquidator.

Dated this: Thursday, 14 June, 2007.

KEN FENNELL,
 Kavanagh Fennell,
 14 Pembroke Rd.,
 Ballsbridge,
 Dublin 4.

[10]

IN THE MATTER OF
 COMPANIES ACTS 1963-2003
 AND IN THE MATTER OF
 SIGNATEX Ltd.
 (In Voluntary Liquidation)

Notice is hereby given in pursuant to Section 252 of the Companies Act 1963 that at an Extraordinary General Meeting of the above named Company, duly held on the 28th day of May, 2007, the following Special Resolutions were duly passed:

'That the Company be wound up voluntarily at a Members' Voluntary Winding-Up and that Mr. Brian Carrig, ACA, be and is hereby appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be and is hereby authorised in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or any part of the assets of the Company among the Members in specie.'

Dated: 28th day of May, 2007.

Note: This is a Members' Voluntary Winding-Up. All admitted Creditors have been, or will be paid in full.

BRIAN CARRIG,
 36 Fitzwilliam Square,
 Dublin 2.

[11]

IN THE MATTER OF
 COMPANIES ACTS 1963-2003
 AND IN THE MATTER OF
 ALPHA KRAS Ltd.
 (In Voluntary Liquidation)

Notice is hereby given in pursuant to Section 252 of the Companies Act 1963 that at an Extraordinary General Meeting of the above named Company, duly held on the 28th day of May, 2007, the following Special Resolutions were duly passed:

'That the Company be wound up voluntarily as a Members' Voluntary Winding-Up and that Mr. Joseph McCall of Byrne & McCall, Auditors and Accountants, be and is hereby appointed Liquidator of the Company for the purpose of such winding up and that the Liquidator be and is hereby authorised in accordance with the Memorandum and Articles of Association of the Company, to distribute the whole or any part of the assets of the Company among the Members in specie.'

Dated: 28th day of May, 2007.

Note: This is a Members' Voluntary Winding-Up. All admitted Creditors have been, or will be paid in full.

BYRNE & McCALL,
 Core B Block 71,
 The Plaza,
 Park West,
 Dublin 12.

[11A]

IN THE MATTER OF
COLLINS FINANCIAL CONSULTING LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2001

At an Extraordinary General Meeting of the Members of the above Company duly convened and held at 32 Upper Mount Street, Dublin 2 on 8 June, 2007, the following Resolution was passed:

1. "That the Company be wound up by way of Members' Voluntary Liquidation and that Brendan Murtagh of LHM Casey McGrath, 6 Northbrook Road, Dublin 6 be and is hereby appointed Liquidator for the purpose of such winding up.
2. That the Liquidator be authorised to distribute all or part of the surplus assets of the Company in specie or otherwise to the Members as he may think fit."

Date: 8 June, 2007.

Signed: BRENDAN MURTAGH.

[12]

NOTICE OF APPOINTMENT OF RECEIVER

DONHAR TEORANTA

The Governor and Company of the Bank of Ireland of Lower Baggot Street in the City of Dublin give notice that on the 19th day of June, 2007, they appointed Derek Earl, FCA of RSM Robson Rhodes, RSM House, Herbert Street, Dublin 2 as Receiver and Manager of the whole or substantially the whole of the property of Donhar Teoranta, a Company incorporated in the State, under powers contained in a Debenture dated the 22nd day of March, 1994, made between Donhar Teoranta and The Governor and Company of the Bank of Ireland.

Dated the 20th day of June, 2007.

LOUISE COLGAN,
Solicitor,
Legal Services,
Bank of Ireland,
Hume House,
Pembroke Road,
Ballsbridge,
Dublin 4.

[14]

WATERFORD COUNTY COUNCIL
COMHAIRLE CONTAE PHORT LÁIRGE

LOCAL GOVERNMENT ACT 2001
NOTICE OF BYE-LAWS HAVING BEEN MADE

WATERFORD COUNTY COUNCIL BRING
FACILITY BYE-LAWS 2007

Notice is hereby given that Waterford County Council for the purpose of regulating and controlling the use of bring facilities have made bye-laws pursuant to Section 35(1) of the Waste Management Act 1996 and Part 19 of the Local Government Act 2001.

The bye-laws provide for the regulation and control of use of bring facilities within the functional area of Waterford County Council, which for the purposes of the Waste Management Acts 1996-2006, includes the functional areas of Dungarvan Town Council.

The bye-laws will come into operation on the 13th July, 2007.

A copy of the bye-laws may be purchased at The Civic Offices, Dungarvan, Co. Waterford for a fee of €1, and may also be inspected free of charge at The Civic Offices, Dungarvan, Co. Waterford or may be viewed online at www.waterfordcoco.ie.

MR. DENIS McCARTHY,
Director of Service.

15th June, 2007.

[15]

FINAL MEETING

IN THE MATTER OF

KNIGHTSVIEW CORPORATION
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-1990

Notice is hereby given pursuant to section 273(2) of the Companies Act 1963 that a General Meeting of the above mentioned Company's Members will be held at 24a Florence Road, Bray, Co. Wicklow on the 20th July at 11.00.a.m. for the purpose of having an account laid down before it showing the manner which the Company has been disposed and hearing any explanation which may be given by the Liquidator and further, pursuant to section 305 of the Companies Act 1963 for the purpose of directing the manner in which the books, accounts and papers of the Company and the Liquidator shall be disposed of.

Dated 19 June, 2007.

ANDREW CLARKE,
Liquidator.

[16]

ROAD TRAFFIC ACTS 1961-2004

Notice of the making of Special Speed Limit Bye-Laws in respect of Public Roads (other than National Roads) within the area comprising the administrative area of the County of Cork.

Notice is hereby given that the Members of Cork County Council at their Meeting of the 28th day of May, 2007, adopted the County of Cork Special Speed Limit Bye-Laws 2007 pursuant to the provisions of Section 9 of the Road Traffic Act 2004. These Bye-Laws entitled The County of Cork Special Speed Limit Bye-Laws 2007 came into force on and have effect from the 28th May, 2007.

A copy of the Bye-Laws is available for inspection/purchase at:

Cork County Council Offices, Courthouse, Skibbereen
Cork County Council Offices, Annabella, Mallow
Cork County Council Offices, Floor 5, County Hall

Dated this the 22nd June, 2007.

SHARON CORCORAN,
Director of Services,
Infrastructure and Development,
Floor 10,
County Hall,
Cork.

[17]

IN THE MATTER OF
PALMROCK LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting of Palmrock Limited duly convened at 5 Lapps Quay, Cork on the 13th June, 2007, the following Resolutions were passed as Special Resolutions;

1. That Sean Flynn FCPA, AITI. of 11 Barnstead Drive, Church Road, Blackrock, Cork was appointed Liquidator for the purposes of winding-up the Company.
2. That the Company be wound-up voluntarily and that the Liquidator Sean Flynn be authorised under the provisions of Section 276 of the Companies Act 1963, to exercise the powers laid down in sections 213 (d)-(f) of said Act.

Signed: JAMES DOWNEY,
Director.

Date: 13 June, 2007.

I certify this to be a true copy of the original.

SEAN FLYNN,
Liquidator.

Date: 18th June, 2007.

[18]

IN THE MATTER OF

CORK SUPERBIKE CENTRE LIMITED
(In Voluntary Liquidation)

AND IN THE MATTER OF

THE COMPANIES ACTS 1963-2007

At an Extraordinary General Meeting of the Members of the above Company duly convened and held at 6 Georges Quay, Cork on the 14th June, 2007, the following Special Resolution was duly passed:

“That the Company be wound up voluntarily as a Members’ Voluntary Winding-Up and that Mr. Barry Condon of Patrick McNamara & Co. Lee View House, 11/12 South Terrace, Cork be and is hereby appointed Liquidator for the purposes of such winding-up and if deemed appropriate, to authorise the Liquidator to distribute in specie to the Shareholders the surplus assets of the Company after payment of the Creditors of the Company and the costs and expenses of the winding-up.”

BARRY CONDON,
Liquidator.

[19]

IN THE MATTER OF
COMPANIES ACTS 1963-2001
AND IN THE MATTER OF
PRELUDE COMPANY LIMITED
(In Voluntary Liquidation)

At an Extraordinary General Meeting of the above named Company, duly convened and held at Grand Canal House, 1 Upper Grand Canal Street, Dublin 4 on 15th June, 2007, the following Special Resolution was passed:

1. That the Company be voluntarily wound up;
2. That Denis McSweeney of Grand Canal House, 1 Upper Grand Canal Street, Dublin 4 be appointed Liquidator for such winding up;
3. That the Liquidator be authorised under the provisions of Section 276, Companies Act 1963 to exercise the powers laid down in Section 231(1)(d)-(f) Companies Act 1963.

Signed: DENIS McSWEENEY,
Solicitors.

Dated this 21st day of June, 2006.

All claims by Creditor should be sent to the Liquidator at Grand Canal House, 1 Upper Grand Canal Street, Dublin 4 on or before 31st July, 2007.

Note: This is a Members’ Liquidation. All claims have been or will be paid in full.

[21]

IN THE MATTER OF
COMPANIES ACTS 1963-2005
AND IN THE MATTER OF
STARTFORD LIMITED
(In Members Voluntary Liquidation)

Notice is hereby given pursuant to Section 252 of the Companies Act 1963 that at an Extraordinary General Meeting of the above-named Company duly convened and held on the 18th June, 2007, the following Special Resolutions were duly passed:

1. That the Company be voluntarily wound up,
2. That Pauline Atkinson of Frank Brennan Taxation Consultants Limited be appointed Liquidator for such winding up;
3. That the Liquidator be authorised under the provisions of Section 276 of the Companies Act 1963 to exercise the powers laid down in Section 231(1)(d)-(f) Companies Act 1963 and to distribute all or any part of the assets of the Company in specie among the Members as she may think fit.

Dated this 19th June, 2007.

PAULINE ATKINSON A.C.I.S.,
Liquidator.

Frank Brennan Taxation Consultants Limited,
14 The Courtyard,
Kilcarbery Business Park,
Nangor Road,
Dublin 22.

[22]



IRIS OIFIGIÚIL

All notices and advertisements are published in Iris Oifigiúil for general information purposes only, at the risk of the advertiser and at the discretion of the Commissioners of Public Works in Ireland (“the Commissioners”). While the Commissioners utilise their best endeavours to ensure that the publication is made in accordance with the advertiser’s requirements, the Commissioners make no representations or warranties about any of the information in any notice or advertisement and accept no responsibility for the accuracy of any information contained in a notice or advertisement. To the fullest extent permitted by applicable law, the Commissioners, their servants and agents shall not be liable for loss or damage arising out of, or in connection with, the use of, or the inability to use, the information contained in any notice or advertisement or arising out of, or in connection with, a failure to meet any requirements of any advertiser or arising out of, or in connection with, any inaccuracy, error or omission contained in any notice or advertisement or in respect of those requirements even if the Commissioners have been advised of the possibility of such loss or damage, or such loss or damage was reasonably foreseeable. The Commissioners reserve the rights not to publish any notice or advertisement and to change the content of any notice, or advertisement at their sole discretion. Use of Iris Oifigiúil is subject to the above and by using Iris Oifigiúil, the user is signifying his or her agreement to the above. If any of the above shall be invalid or unenforceable, that part shall be deemed severable and shall not affect the validity and enforceability of the remaining provisions.

Ba cheart comhfhreagras maidir leis an Iris Oifigiúil a sheoladh chuig: An tEagarthóir, Iris Oifigiúil, Oifig an tSoláthair, 51 Faiche Stiabhna, Baile Átha Cliath 2. Teil.: (01) 6476838, Faics: (01) 6476842), ríomhphost: irisoifigiuil@opw.ie. Ní foláir fógraí le cur isteach san Iris Oifigiúil bheith faighte ag Oifig an tSoláthair ar 2.00 p.m. ar a dhéanaí ar an lá roimh fhoilsiú. Is iad na rátaí ná €20.00 ar 10 líne, nó níos lú, agus €11.00 ar gach 5 líne, nó níos lú, sa bhreis.

Communications relating to Iris Oifigiúil should be addressed to The Editor, Iris Oifigiúil, Government Supplies Agency, 51 St. Stephen’s Green, Dublin 2. Tel.: (01) 6476838, Fax: (01) 6476842, e-mail: irisoifigiuil@opw.ie. Notices for insertion in Iris Oifigiúil must reach the Government Supplies Agency not later than 2 p.m. on the day preceding publication. The rates are €20.00 per ten lines or less and €11.00 for each additional 5 lines or less.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR

Dé Máirt agus Dé hAoine

Le ceannach díreach ón
OIFIG DHÍOLTA, FOILSEACHÁN RIALTAIS, TEACH SUN
ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA
CLIATH 2
nó tríd an pbost ó
FOILSEACHÁIN RIALTAIS, AN RANNÓG POST-TRÁCHTA,
51 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(TEIL. 01 - 6476834/35/36/37; FAX. 01-6476843)
nó trí aon díoltóir leabhair

Praghas: €5.71

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE

Tuesday and Friday

To be purchased from the
GOVERNMENT PUBLICATIONS SALE OFFICE, SUN
ALLIANCE HOUSE, MOLESWORTH STREET,
DUBLIN 2
or by mail order from
GOVERNMENT PUBLICATIONS, POSTAL TRADE SECTION,
51 ST. STEPHEN’S GREEN, DUBLIN 2
(TEL. 01 - 6476834/35/36/37; FAX. 01-6476843)
or through any Bookseller.

Price: €5.71